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— Buy United States Victory Bonds and Stamps —

Editorial Comment

Toledo Prefers a Mirror

WHEN any group reaches for more than its share of power and influence in this country it is pretty likely to get its ears pinned back if the people find ways to do it.

This fundamental distrust of power seekers was demonstrated again in the recent Toledo election. In a surprise move some months ago an organized labor group announced it would campaign to kill the proportional representation method of electing Toledo's city council. It was proposed to substitute election at large, without a primary, which would have made it possible for a single disciplined minority to capture the entire council.

The people of Toledo were puzzled. In the past this group and its compatriots in other cities had been among the warm supporters of P. R. as an eminently fair method and it had been quite generally recognized that P. R. had given the city representative, relatively superior city councils during the last ten years. Now they trotted out the same old arguments used by the old style political organizations only a few years ago, and the arguments, although advanced with a slightly different angle, sounded hollow and unconvincing in the mouths of former friends.

The leaders of the kill-P. R. movement were soundly defeated at the election.[1] It was obvious that they didn't even deliver the members of their own organization.

Toledoans, like Americans in general, feel safer and more satisfied if minorities are not stifled. A mirror is preferable to bossism of any kind.

Self-destruction by the States

THE callous disregard of census figures by state legislatures which are constitutionally and morally mandated to give fair representation to all parts of their states' populations is, in the long run, probably more damaging and weakening to the states themselves than it is to the under-represented cities.

More and more the cities are bypassing the state governments to deal directly with the national government. In the immediate future this tendency is almost certain to increase, and as it does so the relations of states to their cities will continue to deteriorate. The resulting loss of local self-reliance and of state sovereignty will be a high price to pay for the preservation of unfair, undemocratic political advantage.

A recent study[2] showed that 45 of 67 major cities had less legislative representation than an apportionment based on population would furnish, twelve of these having less than half enough. The largest city in 31

[1] See page 581, this issue.

[2] "Urban Representation in State Legislatures," by Douglas H. MacNeil, *State Government*, April 1945.

of 44 states studied was underrepresented.

It might be considered surprising that local leaders of political thought make little protest over this shocking situation, but the truth is that the most potent local politicians look forward to larger careers and this makes them want to stay "right" with state organizations. So what amounts to a bipartisan conspiracy exists here as it does in many other undesirable situations.

Seldom does leadership emerge which boldly faces the issue and makes it clear to the people how badly they are being gypped. The people of Seattle, after fuming for 30 years, succeeded in equalizing the situation by winning a constitutional amendment by initiative petition. St. Louis won relative equality this year through the adoption of Missouri's new constitution.

When New Jersey set out in 1943 to revise its ancient constitution, rural bossism blocked this needed advance until it had extorted an agreement that the present unfair basis of representation would remain undisturbed.

The tarnished old cry that cities should not be granted their fair share of representation because they are essentially evil does not hold water. The thirteen states which have done a reasonably fair job of reapportionment find no evidence of damage to their rural areas.

So the shameful reason for this nullification of representative government is clear: currently successful political organizations don't want to risk loss of control.

Crooked Elections

THE recent election showed again that the days of crooked practices at the ballot box didn't pass with the horse and buggy.

In Yonkers, New York, for example, it was charged that in seven of that city's twelve wards voting machines were jammed or locked so that it was impossible to register votes for the candidates of one party. There were numerous complaints in practically every precinct that the policemen who were there to prevent violations of the election law violated it freely themselves by standing over voters urging them to approve a referendum for higher police pay. It was widely claimed that watchers and inspectors gave undesired "assistance" by suggesting to voters how they fill out their proportional representation ballots for councilmen. Electioneering went on in and at the doorways of polling places. Automobiles decorated with campaign posters were parked at the curb.

Such things obviously violated the state election laws but a civic leader of Yonkers remarked: "What can you do? Put the whole police department in jail? Bring charges against many of the people who worked in the polling places?"

The answer is, yes! Unless Yonkers wants to serve notice that it doesn't demand honest elections. If the district attorney doesn't consider it his duty to move, civic organizations have a heavy obligation to do so. Any other course will bring a steady worsening of the situation.

Bay State Lobbyists Toe Mark

Massachusetts law providing for regulation of activities of pressure groups has vastly improved lobbying practices during past 55 years; officials and agents respect it.

By ELEANOR W. KILLPARTRICK*

ACCOUNTS of the colorful Washington lobbyist of the nineteenth century could easily have been written of his contemporary, the Massachusetts lobbyist.

As early as 1869 popular criticism of conditions at the State House led to an investigation of lobbying, but this cursory examination into the activities of the railroad lobbyists did not result in regulatory legislation.

In sharp contrast to the meager report of the 1869 investigating committee is the lengthy, thorough report of the House of Representatives committee appointed in 1890 to investigate lobbying by a street railway company. Legislation granting the company a charter was about to pass in the lower house when a legislator made eight specific charges involving unethical lobbying by the company.

In its report the committee did not lay the entire blame upon the company but frankly charged that the situation at the State House forced business interests to hire lobbyists for protection. It did, however, accuse the company of making a bad situation worse by its extensive use of lobbyists and its lavish expenditure of money.

Appended to the report was a bill that became the basis of the Lobby Law of 1890, which with minor changes has regulated lobbying to this day. While the lobby law did not reform the colorful rogue of the nineteenth century lobby overnight, it was an important step forward which facilitated his disappearance and the rise of men and women of higher caliber.

Briefly, the law requires the registration of lobbyists by their employers within one week of employment. It classes lobbyists who appear before legislative committees as legislative counsel and those who lobby other than at public hearings as legislative agents. The sergeant-at-arms provides two separate registration dockets upon which each employer must enter detailed information regarding his employment of legislative counsel and/or agents.

The sergeant-at-arms sends each registered lobbyist an authorization blank to be signed by his employer and returned within ten days of registration. He insists upon compliance with this regulation. Noncompliance is punishable by a fine of up to $1,000 and/or disqualification from acting as counsel or agent

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until the termination of three regular legislative sessions.

Registration Requirements

As each bill of interest is introduced, the employer is required to enter its title and number in the appropriate docket beside his own name and that of his counsel or agent. In practice, employers usually enter the number of each bill under a general heading such as "all bills relating to insurance." This simple listing of bill numbers does not give as complete a picture as was originally intended.

With few exceptions, all bills must be filed by one P.M. on the second Saturday of the session. If employers were required not only to give the titles of bills but also to indicate their stand on each as soon as it was determined, the dockets would reveal early in the session the general policy of the individual interest groups.

Upon prorogation, the sergeant-at-arms closes the dockets and turns them over to the state secretary who sends each registered employer a financial statement to be filled out in detail and returned within 30 days of prorogation. All expenses incurred in promoting or opposing legislation must be listed. Where a lobbyist receives an annual salary or retainer, the amount allotted to lobbying must be indicated. Where no allotment is made, the entire salary must be given. These sworn statements are open to the public.

Upon expiration of the 30 days, the state secretary sends the names of all employers not having filed returns to the attorney-general, who is empowered to prosecute if his reminder is unheeded. Of the 149 employers registered during the 1943 legislative session, only four failed to file a financial return. Five statements were returned by the state secretary. In two instances he pointed out that the name of the legislative counsel on the financial statement was not the name registered in the docket. In the other cases the employer either neglected to state what amount of the employee's annual salary had been allotted to legislative activity or did not include the total salary where no part of it was apportioned. In each case the second statement was returned promptly with a letter of regret that the first had not been filled out properly.

While there is general compliance with the provision requiring financial statements, it is difficult to measure how effective it is in checking the excessive or improper use of money. The statements include the names of all persons to whom money was paid and the reasons for payment, with specific reference to the legislation listed in the dockets, but they do not reveal how the money was spent. Usually a lump sum is listed together with the numbers of the bills involved. In 1943 the amounts varied from $10 on one return to $3,400 on another.

Despite its limitations this provision is necessary, and credit is due both to public officials and employers of lobbyists for the way in which they enforce and observe it.

Other provisions prevent the members of state and district political committees from acting as legislative agents; require legislative

committees to allow a legislative counsel to address them only upon subjects listed beside his name in the legislative docket; and forbid the employment of lobbyists for compensation dependent upon the passage or rejection of proposed legislation. The law exempts the employment by a town of its solicitor to represent it before the legislature, provided the solicitor receives no additional compensation.

Violations Disbar Lobbyists

The legislature may "upon cause shown therefor" and after a hearing disbar a lobbyist until the termination of the third regular session after disbarment. Violation of the lobby law is punishable by a fine of from $100 to $1,000 and, in the case of a lobbyist, disbarment for three years. The law provides that the attorney-general "shall cause prosecutions to be instituted" for violation of any of its provisions.

The General Court has increased the effectiveness of the law through supplementary legislative rules. Strictly enforced is the one denying lobbyists, including ex-legislator lobbyists, access to the Senate and House chambers, corridors, anterooms, reading rooms, cloak rooms and reception rooms on any day when there is a legislative session.

To protect themselves from unscrupulous newspapermen, the two branches require newsmen, before they are admitted to the press gallery, to declare in writing that they are not employed by any person or corporation interested in pending legislation and will not act in such capacity while enjoying press privileges. The reporters may engage in other work but it must be approved by the committees on rules and reported to both branches.

Another rule forbids legislators to act as legislative counsel for any party before any legislative committee. Likewise, they are forbidden to purchase directly or indirectly securities of any organization, except those of the state and its political subdivisions, knowing that there is pending legislation affecting the organization.

Within this framework of regulatory legislation and supplementary legislative rules, the present-day lobbyists carry on their legislative activities. While some still use any available means to influence legislation, others are highly regarded by the legislators. They have made a career of lobbying and would not, by resort to corrupt practices, risk losing the respect they have won.

Much work is done before legislative committees. The extensive system of joint committee hearings gives lobbyists an opportunity to present their arguments frankly and openly. The committee system is not a farce, nor do the committees have enormous power. Bills favorably reported out can be defeated. Bills unfavorably reported frequently become law.

Any one may petition the General Court. Every petition must be printed in bill form and referred to a committee which must report it out. Petitioners are thus able to watch the progress of their bills. This publicity makes unnecessary many of the tactics employed, often in self-defense, by lobbyists in

states where the legislative procedure is not so open.

Practices common to lobbying everywhere are frequently employed. Lobbyists present briefs to committee members, send memoranda to other legislators, seek out individual members, enlist the aid of sympathetic friends of recalcitrant legislators, and prevail upon constituents to get in touch with legislators. The state publishes a list of legislators, together with their pictures and brief summaries of their backgrounds, which is invaluable to the lobbyists.

Social Lobby Still Functions

The social lobby, of primary importance during the nineteenth century, has not been entirely discarded. There are lobbyists who are more than willing to make the legislator's stay in Boston during the session a pleasant one. Arrangement of credit facilities, special hotel rates, free tickets to sports events, etc., do not violate the letter of the lobby law. They can be eliminated only through adoption of a higher code of ethics by certain lobbyists and legislators.

Since the General Court has not established its own research agency, the legislators are largely dependent upon the research done by outside organizations. In 1910 a Legislative Reference Library was added to the State Library. Adjoining the main library, it contains collections of statutes, law reports, departmental publications and lists of books, pamphlets and magazine articles, but the General Court has not seen fit to expand it into a competent research agency. At present, one legislative reference assistant helps legislators seeking information.

The need for objective research is partially met by the general practice of appointing interim committees and special commissions to make investigations. A regular standing committee may recommend the appointment of a special commission to study proposed legislation and to report to the next General Court. Commissions are also used as a means of postponing action on controversial issues. These commissions, consisting of senators, representatives and appointees of the governor, may hire technical experts if necessary. Twenty-six commissions were established in 1943.

The offices of Senate and House counsel were originally established primarily to assist legislators in bill-drafting. Today, redrafting, making titles cover the entire contents of bills, and passing on their constitutionality have largely replaced their bill-drafting function.

The interest groups draft their own bills, although they frequently present them informally to the Senate or House counsel before filing to make certain they are constitutional and in proper form. They thus avoid later revision which might lessen the possibility of passage.

This bill-drafting by interest groups is fully publicized. The printed bill contains the name of the legislator who introduced it, the name of the petitioner who filed it, and a brief summary of the petition. The daily list of legislative hearings gives the number of each bill, the petitioner, and a summary of the

(Continued on page 543)

Texas Apportionment Problem

Despite constitutional mandate, legislature has failed to make reapportionment since 1920; metropolitan areas, with large population increase, greatly under-represented.

By STUART A. MacCORKLE*

THE apportionment of membership in state legislatures is an ever present problem. For the most part our state systems are compromises between the conflicting principles of representation according to population and representation resting upon a geographic area. Regardless of the exact nature of the system, however, it is essential to representative government that there be a large degree of public confidence in the fairness of the results obtained. One hears the charge frequently made that our urban areas have rather generally been discriminated against. Only a few months ago Douglas H. MacNeil, in an article appearing in *State Government,* produced much evidence to substantiate this charge.[1]

The Texas constitution provides for the creation of two sets of districts, one for senators and the other for representatives. Membership in the House, the constitution states, "shall be apportioned among the several counties, according to the number of population in each, as nearly as may be, on a ratio obtained by dividing the population of the state, as ascertained by the most recent United States census, by the number of members of which the House is composed."[2] It directs further that the state, as nearly as possible, be divided into senatorial districts of contiguous territory according to the number of qualified electors.[3] The most important thing to note at this point is that the senatorial district is based upon qualified electors and the representative district upon population.

Why should there be this difference in the basis of apportionment for the two houses? The same difference was found in the constitution of 1845. Commenting on this point Alonzo Wasson said: "Hence, if it was meant to serve some purpose, it was one growing out of conditions existing at least 30 years before our present constitution was written. But what the purpose was has baffled the reasoning of everyone who has tried to find out."[4]

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[1]Douglas H. MacNeil, "Urban Representation in the State Legislatures," *State Government,* April 1945, p. 59.

[2]Art. III, Sec. 26.

[3]Art. III, Sec. 25.

[4]Alonzo Wasson, "Texas Senate, House Districts Are Set Up by Different Rules," *Dallas Morning News,* September 15, 1944.

The present constitution directs that: "The legislature shall, at its first session after the publication of each United States decennial census, apportion the state into senatorial and representative districts."[5] The purpose of this unequivocal constitutional directive to the legislature is undoubtedly to ensure that the district system will be periodically reviewed for the purpose of taking into account changes in the population and in the electorate.

The population trends of the past century bear witness to the aptness of the constitutional provision for a reapportionment every ten years. In 1850, the year in which the population of Texas was first enumerated by the federal government, there were approximately 212,000 people living in the state. At that time there were only two incorporated areas of 2,500 or more inhabitants, the combined population of these being 7,665 or 3.6 per cent of the state's total population. By 1900 the urban population had increased to around 520,000, approximately 17 per cent of the total population, and the number of urban places was 56. In 1940 there were almost three million people living in 196 urban places, about 45 per cent of a total population of more than six million.

The increase in population has not been evenly spread over the state. For instance, one third of the population has been concentrated in eleven relatively small areas. The eleven metropolitan districts listed by the Bureau of the Census in 1940 contained a population of slightly over two million, or about 32 per cent of the total population.

The number of qualified electors has likewise grown with the passing years. According to the *Texas Almanac,* the estimated qualified number for the entire state in 1920 was 811,104; for 1940, 1,448,860; and for 1944, 1,567,143.

No Apportionment Since 1921

The present apportionment system was established by the legislature in 1921 and was based upon the federal census of 1920. There has not been an apportionment upon either the 1930 or the 1940 census. The result is that charges have been made from time to time that there is no equity in the present apportionment system. A brief glance at the population figures will indicate that there is some basis in fact for such an assertion; however, our particular interest here is not in the entire system, but in the representation of urban areas.

In the first place, it is to be noted that a constitutional amendment adopted in 1936 limits to seven the number of representatives from any one county unless the population exceeds 700,000, in which case one additional representative is allowed for each 100,000 population.[6] The maximum number of representatives in the House is set by the constitution at 150.[7] Therefore, under the present scheme of things it is practically impossible for the more populous counties to attain the number of representatives to which their population would entitle them if a quota

[5]Art. III, Sec. 28.

[6]Art. III, Sec. 26-a.
[7]Art. III, Sec. 2.

system were strictly applied. The existing apportionment distributes 150 seats in the House of Representatives among 127 districts. If a perfect apportionment were made, each member of the House would represent 31,088 people—the number derived by dividing a 1920 population of 4,663,228 by 150. If an apportionment were made on the basis of the 1940 census, each member would represent 42,765 people.

Cities Under-represented

Dallas County, in which the city of Dallas is located, has five representatives and shares in a flotorial member. These six represented a 1920 population of 260,418 and a 1940 population of 443,923. On a strict quota basis, Dallas and its environs should have eight representatives by the 1920 census and ten by the 1940 census. The constitutional restriction on urban county representation, if applied, would undoubtedly affect the total number.

Bexar County, in which San Antonio is located, has five representatives. On the basis of the 1920 census, the district is entitled to six, while on the basis of the 1940 census it should have seven representatives. Harris County, in which Houston is situated, also has five representatives at present. On the basis of the 1920 census, it is entitled to six representatives, while on the basis of the 1940 census, again ignoring the constitutional restriction, it is entitled to twelve.

The eleven metropolitan districts listed by the Bureau of the Census for 1940 were dominated by the cities of Amarillo, Austin, Beaumont-Port Arthur, Corpus Christi, Dallas, El Paso, Fort Worth, Galveston, Houston, San Antonio and Waco. Their total population in 1940 was 2,041,165. An apportionment based upon the 1940 census would allot, if strictly applied, a total of 47 representatives. The districts in which these cities are included at present have a total of 33 representatives, including flotorial members.

With regard to the apportionment of senators, it will be recalled that the constitutional basis for senatorial districts is qualified electors rather than population. However, Alonzo Wasson, who has studied and written much regarding the 1921 apportionment, concluded: "About the only deduction which could be made from the evidence afforded by the apportionment act itself is that population was used in making up some senatorial districts and qualified electors in making up others; a conclusion which will be allowed to stand tentatively until denied by some one who had part in the work."[8]

However, he later wrote: "As anyone who examines it will see, population alone was used in making the existing apportionment for both House and Senate. About the only conclusion one can come to is that in the particular matter the fathers of 1875 nodded and did an idle thing."[9]

The state is divided into 31 districts, each with one senator. The 1920 breakdown of poll taxes is not readily available, but it may be assumed with a reasonable degree of accuracy to reflect population differences. The total population in

[8] *Dallas Morning News*, May 28, 1940.
[9] *Ibid*, September 15, 1944.

1920 was 4,663,228. The senatorial districts in which the eleven present-day metropolitan areas are located had in 1920 about 40 per cent of the total population and approximately 35 per cent of the senators. In 1940 these districts had more than one half the total population and slightly over one third of the senators. The total of state poll tax receipts for 1940 was, according to the *Texas Almanac,* 1,259,878, and the eleven metropolitan districts had almost half of the total poll tax receipts. These cities, in other words, were under-represented on the basis of the 1920 population figures, and it may be assumed for qualified electors, and even more under-represented on the basis of 1940 population and poll tax receipts.

To attempt to draw a sharp line of demarcation between the interest of the city and the rural area is rapidly becoming more difficult. The city and the county are blending into one another, and no doubt this trend will become more pronounced as time passes. Economically, there should be no conflict between the two. They must sell to and buy from each other. The present apportionment system, however, clearly discriminates against urban areas and tends to invite the development of urban-rural conflict over public policy. Although the constitution prohibits absolute equity in so far as thickly urbanized areas are concerned, the legislature is able and should work out a more reasonable system of representation.

BAY STATE LOBBYISTS

(Continued from page 539)

petition. Likewise, the reports of the joint committees, which appear in the daily journals of both houses, refer to the petitioner by name.

The names of all petitioners are thus easily accessible to the legislators as well as to the general public which may obtain copies of the *Daily List of Committee Hearings* and the daily *Journals* free of charge.

On the whole, lobbying in Massachusetts is vastly improved over what it was at the turn of the century. The lobby law is carefully worded, public officials carry out its provisions, and lobbyists, in most instances, appear willing to abide by its regulations. Moreover, the General Court has expressed a desire to improve its relations with the lobbyists through the inclusion in its rules of further regulation.

With the exception of providing itself with an objective research agency, the General Court has probably gone as far as is possible in regulating lobbying by means of legal provisions. Any further improvement will result from the action of the citizens in their choice of legislators and from the gradual realization by the interest groups that it is to their advantage to maintain a high standard of behavior in their relations with the General Court.

Better Laws through Research

Kansas Legislative Council founded in 1933, the first of its kind, demonstrates that reliable governmental research, directed by experts, is a prerequisite to sound statutes.

Editorial from *Kansas Government Journal*

THE faith of the 1933 state legislators and other sponsors of the legislative council idea is bearing fruit in better state government. The sponsors were experimenting with a new idea. The Kansas legislators, like many of their predecessors since statehood, were also willing to experiment with a new law and a new scheme to improve representative government which had never been tried in any other state. And so the "little legislature," as it was so often referred to in the beginning, convened for the first time in May 1933. Lieutenant Governor Jess Denious of Dodge City, who presides over the seventh legislative council this year, was a member of the first council.

The new council members were not too sure of their objectives or of their missions. They moved slowly, as is becoming to a committee of a good legislative body. Be it remembered here, however, that no funds were appropriated in the first four years of the legislative council for fact-finding or government research as we know it today in the present legislative council. The Spelman Fund of New York City (a Rockefeller foundation) made a generous offer to assist the Kansas Legislative Council in undertaking fact-finding and research with a grant of $15,000 a year. In fact, the Kansas Legislative Council accepted three Spelman grants totaling $50,000 for a period of three years before the state legislature began to recognize the value of government research and fact-finding for a state legislative agency.

In 1937 the state legislature appropriated $20,000 annually for the research department of the legislative council. Several special appropriations for legislative studies have been made each session since then but the appropriation designated for research has been $25,000 annually from 1939 until this year, when it was given a moderate increase to $27,000 annually.

The next most important action of the legislative council was the employment of Dr. Frederic H. Guild, professor of political science for ten years at the University of Kansas, who also had had experience in legislative reference work. The fact-finding and government research work of the council's research department, accomplished with its meager funds, has been phenomenal. The distinguished service of Dr. Guild and his aides in eleven years has a lasting place in the history of the legislative council movement. . . .

As pointed out here, the legislators in the beginning did not visualize just what service they could get from a legislative council. Certainly they did not expect fact-finding and government research service. They did not appreciate the value of these

things in legislative procedure. The reports and recommendations of the early councils were given little consideration by the legislature when it met to make laws. In fact, it was often heard in the legislative halls that a recommendation of the legislative council was the "kiss of death" for a bill.

Need for "Tools"

Dr. Guild proved the value of facts and more facts. Each session more and more important legislative measures were referred to the council and more and more legislators were seen going to the Doctor's office for more and more "tools" for making good laws. . . . Today, few if any important state laws are considered and enacted before a thorough search is made for useful information on all phases of the subject. Also, a legislative-council-prepared-and-recommended bill has the best chance for enactment into law.

The work of the 1943-44 Kansas Legislative Council achieved an unusual and striking degree of success when measured by the legislation passed in 1945. In all, the council submitted 25 bills for legislative consideration and 22 definite recommendations on other subjects. On the 47 subjects thus presented to the legislature, eighteen bills were enacted and the legislative action on fifteen other subjects was in conformity with council recommendations. In other words, more than 70 per cent of the legislative program prepared by the council was carried out.

Only two significant council bills were not introduced by the legislative committees to which they were submitted. Only four council bills introduced failed of final passage and these were approved in the first house. Only one bill to carry out a council recommendation, that on judicial redistricting, was defeated on the floor of the first house. Only two specific recommendations for legislative action other than bills resulted in no legislation, while three recommendations for legislative consideration resulted in no action, one of them because the agency concerned decided not to submit the expected bill. Furthermore, no legislation was passed on the six subjects on which the council recommended that no legislative action be taken.

In addition, the council gave consideration and study to a variety of subjects upon which no specific recommendations were made for legislative action. Some of these subjects were represented by formal council reports to the legislature while others did not reach the stage of formal council proposals and reports. There is evidence that council consideration of these subjects influenced the legislative approach thereto, although such effects cannot be tabulated in terms of conformity with council action. Furthermore, a statement of the results of the work of the 1943-44 council in the 1945 legislature does not reveal the extent to which the legislation was affected by the activities of previous councils.

A new method adopted by the 1943-44 legislative council for presenting its recommendations and findings to the state legislature is believed to have played an impor-

tant part in the use which the 1945 legislature made of the council's work. In the last session of the legislative council before the legislature convened, the lieutenant governor was authorized to appoint a steering committee composed of two senators and three representatives who had been re-elected and would be serving in the 1945 legislature. It became the duty of these committeemen to stand ready at all times to transmit the findings and recommendations of the council to the committees of the state legislature and on the floors of the state legislature.

Council Findings Sponsored

Under the chairmanship of Senator Paul Wunsch of Kingman, this committee divided the report of the council between the House and Senate. It then laid the council recommendations and findings before the several committees of the legislature on the recommendation of the presiding officers of the Senate and House. This follow-up method gave the legislative council's measures a sponsorship which they had not had heretofore in the state legislature. One of the first acts of the new legislative council, in May 1945, was to make this steering committee a permanent procedure.

Senator E. A. Briles, president pro tem of the Senate, with eight years' experience on the legislative council, has the experience record of the 27 members. Lieutenant Governor Denious, Senator Wunsch, Representatives Hagaman, Abels and Stamper each have had four years' experience on the council. In all, fourteen of the 27 members of the current council have had previous experience. The council members average 1.4 man-years in legislative council experience and 21.5 man-years of previous experience in all branches of government.

The legislative council's greatest contribution to good state government arises from the general recognition throughout the state, for which it is responsible, that reliable government research is a prerequisite to good legislation. Next in importance to the representative system of lawmaking, it is the search for all the facts and their use in lawmaking which provides an assurance of good and workable laws. The legislative council has gained a reputation for being a reliable and trustworthy standing committee on the more difficult legislative problems. Each year it becomes more useful.

Tax Rates of American Cities

Property taxes go up for second successive year; increased payrolls, filling of war-made gaps in municipal employee ranks and postwar plans make further increases probable.

By THE VOLKER FELLOWS*
National Training School for Public Service

FOR the second successive year tax rates upon property in municipalities of the United States increased. A comparison of adjusted current tax rates for 1945 with those of last year (Table I) shows an increase of 22 cents per thousand assessed valuation and indicates what may well surpass the levies of pre-war years.

For two years after Pearl Harbor, 1942 and 1943, local tax rates decreased, but for the last two years the adjusted average tax rate for American cities show increases that practically offset the decreases of the preceding two years.

From present indications property tax rates in American cities during the next few years have no place to go but up. Even though some new sources of revenue may be made available, the property tax will still remain the principal source of local revenue and may be expected to bear a major part of the increased costs of government now in prospect.

Increased public payrolls have been the principal factor in increased property taxes this year and last, and will be the principal cause of future tax rises. One of the reconversion jobs already under way is re-employment by municipalities to fill positions that have long been vacant. A full complement of municipal employees at increased pay scales cannot help but require new tax revenue, a fact that should be recognized now by both public officials and taxpayers, for there is little purpose in either explaining why or complaining about higher taxes after the expenditure has been authorized.

The second factor responsible for further local tax increases is a heavier outlay for materials and for capital purposes. In order to feed the war effort our cities have been on a starvation diet the past few years so far as new improvements are concerned, but during this period they have accumulated demands for improvements and have developed plans for acquiring them. Part of such plans include setting aside funds for capital improvements, but the money thus encumbered will not be adequate to meet more than a small part of the capital budget program. The balance must come from taxation, whether raised to finance pay-as-you-go programs or for principal and interest on bonds.

Forty-eight per cent of the 250 cities reporting in both 1945 and 1944 showed increases in the adjusted tax rate, 39 per cent of the cities

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reported lower tax rates and 13 per cent reported no change. Only Group III (population 250,000 to 500,000) showed a decrease in adjusted tax rate; Group I (population 1,000,000 or over) and Group II (population 500,000 to 1,000,000) had the greatest increases of $1.16 and $1.29

TABLE I

ANNUAL CHANGE IN ASSESSED VALUE AND AVERAGE ADJUSTED TAX RATE OF AMERICAN CITIES

	Per Cent of Change in Assessment	*Average Adjusted Tax Rate, Amount of Change*[a]
1944-45	+1.3%	$+.22
1943-44	+1.1	+.12
1942-43	+ .6	—.35
1941-42	+1.5	—.05
1940-41	— .1	+.02
1939-40	—1.5	+.29
1938-39	— .5	+.45

TABLE II

NUMBER OF CITIES SHOWING DECREASES IN ADJUSTED TAX RATE 1943-1944

Population Group[b]	*Decrease*	*Increase*	*No Change*
I[c]	0	2	1
II	1	8	0
III	11	7	4
IV	20	25	6
V	31	31	6
VI[d]	33	46	15
Total	96	119	32

TABLE III

COMPARISON OF 1945 AND 1944 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 250 AMERICAN CITIES

Population Group[b]	*Average Unadjusted Rates per $1,000 Assessed Value*			*Average Adjusted Rates per $1,000 Assessed Value*		
	1945	*1944*	*Increase*	*1945*	*1944*	*Increase*
I[c]	$40.05	$38.15	$1.90	$30.55	$29.39	$1.16
II	34.20	33.59	.61	30.64	29.35	1.29
III	42.99	42.70	.29	25.47	25.70	—.23
IV	40.30	39.12	1.18	28.92	28.61	.31
V	38.75	37.90	.85	27.88	27.53	.35
VI[d]	38.27	37.34	.93	26.16	26.12	.04
Total	$38.95	$39.05	$ .90	$27.25	$27.03	$ .22

[a]Per $1,000 of assessed value.

[b]Population groups defined by the United States Bureau of the Census as indicated in tabulation following article.

[c]New York City and Chicago not included.

[d]Group VI is defined by the Bureau of the Census to include cities between 25,000 and 50,000 population, but in this study cities under 30,000 population were not tabulated.

respectively. Practically no change occurred in the tax rate of cities between 30,000 and 50,000, the increase being four cents.

Over the five-year period (1940-1945) decreases were reported by all population groups except I and II. Group I showed an increase of 41 cents and Group II an increase of $2.54. An average increase of 21 cents was reported for all 229 cities reporting.

The average increase in assessed value of 1.3 per cent over 1944 was distributed fairly equally throughout all groups. The average increase in assessed valuation for the period 1940-45 was 6.5 per cent but was confined to cities under 500,000 population, with cities over 500,000 showing very small increases.

The number of installments in which city taxes are payable show a tendency for payments to be in four installments or less and for elimination of more than four payments.

Actual Tax Rates Reported

The tax rates reported in the accompanying table are those levied per thousand dollars of assessed valuation by all units of government which derive any portion of their revenues from the general property tax. In addition to city, school, county and state levies there are, in some states, numerous special dis-

TABLE IV

FIVE-YEAR COMPARISON OF AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 229 AMERICAN CITIES

Population Group[b]	*Average Unadjusted Rates per $1,000 Assessed Value*			*Average Adjusted Rates per $1,000 Assessed Value*		
	1945	*1940*	*Decrease*	*1945*	*1940*	*Decrease*
I[c]	$40.05	$39.62	$+.43	$30.55	$30.14	$+ .41
II	34.20	33.57	.63	30.64	28.10	+2.54
III	42.99	43.83	.84	25.47	26.07	.60
IV	38.81	40.33	1.52	28.36	29.67	1.31
V	38.76	38.97	.21	27.48	27.84	.36
VI[d]	37.35	37.59	.24	26.63	26.77	.14
Total	$38.51	$39.04	$ .47	$27.34	$27.13	$+.21

TABLE V

CHANGES IN ASSESSED VALUE OVER ONE-YEAR AND FIVE-YEAR PERIODS

Population Group[b]	*Average Per Capita Assessed Value*		*Per Cent Increase in Assessment*	*Per Cent Increase in Assessment*
	1945	*1944*	*1944-1945*	*1940-1495*
I[c]	$1,475	$1,449	1.7%	.6%
II	1,674	1,654	1.1	.6
III	1,214	1,190	2	3.3
IV	1,268	1,253	1.3	8.7
V	1,264	1,252	1.0	9.6
VI[d]	1,251	1,242	.7	10.6
Total	$1,359	$1,341	1.3	6.5

(See footnotes on preceding page.)

tricts performing services which are financed by taxes on general property. The compact form of tabulation makes it impossible to print the separate rates for all special districts, but these have been included under one of four general headings: city, school, county or state. Wherever possible the common practice in a majority of the municipalities studied was the determining factor in classifying a special district rate. Levies of park, library, relief, sanitary and water supply districts are included with the city rate, since these functions are performed by the municipal government in a majority of cities.

In all such cases the amount and nature of such additions are indicated in a footnote. Officials of municipalities sometimes express annoyance at this procedure and point out that their actual city levy is much smaller than the rate given. While one may recognize some validity in this argument, a practical solution to the problem must be obtained if a fair and accurate comparison of tax rates of the several municipalities is to be made.

The tax rates reported by municipalities do not give a complete picture of the average tax burden carried by general property in various cities. In the first place, they cannot indicate the quantity or quality of services rendered. Two municipalities may be served identically by the same types of governmental units, yet the schools in one city may be doing a better job than the schools in the second city and at less cost while the crime prevention record of the second city and the work of its police department may far excel that of the first city and again at less cost. Therefore, a comparison of tax rates cannot show the relative quality of service or the efficiency of the administration.

Adjusted Tax Rates

A majority of the state laws prescribe that the legal basis of assessment be 100 per cent of true value. Exceptions are found in North Dakota and Washington where 50 per cent of true value is the legal basis of assessment, and in Alabama and Iowa where it is 60 per cent. In Arkansas the State Corporation Commission has responsibility for determination of what the assess-

TABLE VI
NUMBER OF INSTALLMENTS IN WHICH CITY TAXES ARE PAYABLE

Number of Installments	*Per Cent of Cities 1945*	*Per Cent of Cities 1940*	*Per Cent of Cities 1935*
1	18%	17%	23%
2	51	48	47
3	3	3	4
4	19	19	19
5-9	1	2	2
10 and over	5	6	5
Optional	3	5	
	100%	100%	100%

ment ratio shall be and has set the ratio at 50 per cent. The California law requires that assessments shall be in proportion to value, but does not indicate what that proportion shall be. Actually assessments have been 50 per cent for counties and anywhere from 50 to 75 per cent for cities.

Even in cities where legal requirements specify assessments at full or true cash value, extreme care must be exercised in comparing actual rates levied, for it is a well known fact that assessments often vary from legal requirements. As a matter of fact it may be said that assessment at full cash value or 100 per cent of true value is the exception rather than the rule.

Because of these variations in legal requirements and assessing practices, actual tax rates levied are adjusted by applying to them an estimated ratio of assessed valuation to true cash or full value for each city. The adjusted tax rates computed by applying these estimated assessment ratios to the actual tax rates are all on a theoretically uniform 100 per cent basis and are therefore comparable in considerable degree.

While it is a fairly simple procedure to apply the assessment ratio to the actual tax rate to obtain the adjusted tax rate, the determination of the assessment ratio is not so simple. In some cities detailed studies have been made comparing the assessed values and selling prices of all types of property. In a few states the state tax commissions publish annual estimates of the assessment ratios of the local assessing units but their figures are frequently disputed by local agencies. A notable example is found in New York State where local estimates differ considerple is found in New York State Tax Commission. The ratios shown in the compilation for certain New York cities are those reported by local authorities while a footnote at the end of the tabulation indicates both the ratio reported by the city and by the State Tax Commission.

Assessments Averaged

In using the assessment ratios reported in this study, it must be remembered they reflect overall average assessing practices and do not necessarily hold true for one particular piece or type of property. The average assessment ratio may be reported at say 80 per cent, yet there may be pieces of property which are assessed, for example, at 60 per cent and others at possibly 100 per cent. Further, residential property might be assessed at one ratio while commercial and industrial property is assessed at a different ratio. The figure reported is the overall average of all assessments within the city.

In a few states—California, Pennsylvania and Texas—the county and the city prepare separate property assessment rolls. Frequently the county assesses at a different ratio from the city. In such cases each tax rate is adjusted by the appropriate ratio and the sum of the adjusted rates is shown as the total adjusted tax rate.

In a few cases, Pittsburgh for instance, land is taxed at a different rate from buildings, and the rate

shown is the weighted average of the individual rates.

Method of Compilation

This is the 24th annual tabulation of tax rates of cities over 30,000 population and has been made possible through the continued cooperation of city and county officials, chambers of commerce and bureaus of governmental research throughout the country in answering the questionnaires sent to them. Questionnaires were mailed to the 343 cities involved and replies were obtained from 327. The 1944-45 comparisons were based on 250 cities replying in both years, while the 1940-45 comparisons include 229 cities reporting in both 1940 and 1945.

The assessed values reported are those set by the cities and are different from county assessments in those parts of the country where the county assesses at a different ratio. The reader is warned against multiplying the assessed value by the total tax rate to arrive at the total tax levy for all units of government. It is impossible to obtain the total levy by this method since varying bases (ratios) of assessment and different tax rates that may be levied on real and personal property must be taken into account.

(See following page for tabulation.)

COMPARATIVE TAX RATES OF 327 AMERICAN CITIES FOR 1945

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation: City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
	Group I												
	Population 1,000,000 or over												
1	New York, N. Y.[1]	7,454,995	$15,902,977,696	0	2	—	—	—	—	$28.20	100	$28.20	1
2	Chicago, Ill.[2]	3,396,808	4,886,619,059	16	2	22.60	13.30	3.80	N	39.70	100	39.70	2
3	Philadelphia, Pa.[3]	1,931,334	3,065,860,312	21	Op	17.00	11.75	N	N	28.75	100	28.75	3
4	Detroit, Mich.	1,623,452	2,906,345,890	27	2	19.69	9.73	4.99	N	34.41	100	34.41	4
5	Los Angeles, Calif.[4]	1,504,277	1,488,773,355	22	2	22.51	18.22	16.27	N	57.00	50	28.50	5
	Group II												
	Population 500,000 to 1,000,000												
6	Cleveland, Ohio	878,336	1,357,118,740	21	2	15.70	9.30	4.80	N	29.80	100	29.80	6
7	Baltimore, Md.[5]	859,100	1,731,712,734	34	Op	23.12	5.78*	N	1.20	30.10	100	30.10	7
8	St. Louis, Mo.[6]	816,048	1,099,906,671	17	4	17.50	9.00	N	.90	27.40	100	27.40	8
9	Boston, Mass.[7]	770,816	1,479,172,000	10	2	29.60*	9.58*	2.11*	1.21*	42.50	100	42.50	9
10	Pittsburgh, Pa.[8]	671,659	980,327,361	0	12	17.90*	11.75	8.63	N	38.28	100	38.28	10
11	Washington, D. C.[9]	663,091	1,542,711,216	10	2	—	—	N	N	17.50	95*	16.63	11

See also general notes at end of tabulation.

N = None

* = Estimated

— = Figures or breakdown not available

Op = Optional

§ = These cities reported different assessment ratios for the city and county, or for land and buildings. The figure shown is the weighted average (to the nearest integer) of the several ratios.

NO STATE LEVY ON PROPERTY in the following states: California, Delaware, Florida, Illinois, Iowa, Michigan, New Hampshire, North Carolina, Ohio, Oklahoma, Oregon, Rhode Island, South Carolina, South Dakota, Vermont, and Virginia. No state levy on real estate in Pennsylvania.

[1]**New York City.** Rate shown is for borough of Manhattan. Total rate for Bronx is $27.90; Brooklyn, $27.90; Queens, $28.20; and Richmond, $27.90. Totals include levy for reassessment of special assessments which are borough-wide in character. Breakdown of total rate estimated from appropriations. Assessment ratio shown is figure reported by the State Tax Commission. However, there is considerable controversy on the accuracy of this ratio. Some local civic organizations contend that some properties are assessed at 160 per cent or higher, while others are assessed below 100 per cent of true value. See footnote o.

[2]**Chicago.** City rate includes $4.40 park and $3.40 sanitary district rates. County rate includes $.40 forest preserve rate. Assessed valuations shown above are Cook County Assessor's full value figures. The Illinois State Department of Revenue contends that the assessor's full value figures for real estate are really 73 per cent of full value. See footnote da.

[3]**Philadelphia.** There is no county tax. City and county are consolidated and city rate covers all costs. Assessment includes approximately $640,000,000 "money at interest" taxed at 4 mills by the city.

[4]**Los Angeles.** County rate includes $2.39 flood control rate on land and improvements only and $5.00 metropolitan water district rate.

[5]**Baltimore.** Assessed value includes $49,500,000 shares of banks and trust companies, $276,000,000 deposits in savings banks, and $72,450,000 railroad securities taxed at $10, $1.875, and $3 respectively. School rate estimated from appropriations. There is no county government in Baltimore.

[6]**St Louis.** St. Louis is a city and county within itself. City rate includes county rate.

[7]**Boston.** Breakdown of total rate of $42.50 estimated on basis of appropriations. Statutory requirement is that valuation be a fair cash value. According to local authorities evidence is overwhelming that a very large percentage of property is over-assessed.

[8]**Pittsburgh.** City rate is weighted average of $25 on land and $12.50 on buildings. Because of varying proportions of land to buildings on different pieces of property, the rate actually varies from $20 to $30.

[9]**Washington, D. C.** Ratio estimated at 95 per cent; assessments in downtown are reported as being 100 per cent, and those in outlying areas as being at 90 per cent. School rate included in city rate. Home owners pay taxes in as many as four installments.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
12	San Francisco, Calif.[10]	634,536	846,625,476	16	2	36.97	11.33	N	N	48.30	50	24.15	12
13	Milwaukee, Wis.[11]	587,472	869,251,170	15	10	11.06	11.13	8.44	.37	31.00	89§	27.46	13
14	Buffalo, N. Y.[o]	575,901	900,299,314	0	2	24.90	8.39	9.58	.05	42.92	92	39.49	14
	Group III												
	Population 250,000 to 500,000												
15	New Orleans, La.[11a]	494,537	511,832,207	28	2	21.50	7.00	5.50	5.75	39.75	71§	28.38	15
16	Minneapolis, Minn.[k]	492,370	236,045,675	22	4	57.50	25.80	12.56	4.14	100.00	34	34.00	16
17	Cincinnati, Ohio[12]	455,610	915,587,710	15	2	9.88	7.33	2.59	N	19.80	80	15.84	17
18	Newark, N. J.[13]	429,760	714,259,200	29	4	27.30	14.35	7.05	2.90	51.60	100	51.60	18
19	Kansas City, Mo.	399,178	522,706,892	31	1	14.00	13.50	6.80	.90	35.20	65	22.88	19
20	Indianapolis, Ind.[e]	386,972	551,536,130	20	2	14.79	9.50	5.72	1.10	31.11	75	23.33	20
21	Houston, Tex.[w]	384,514	378,000,000*	—	1	18.75	12.50	9.20	7.20	47.65	47§	22.19	21
22	Seattle, Wash.[14]	368,302	290,773,842	28	2	21.10	13.50	13.42	2.18	50.20	35	17.57	22
23	Rochester, N. Y.[15]	324,975	537,501,522	0	4	19.78	10.59	9.89	—	40.26	91§	36.65	23
24	Denver, Colo.[16]	322,412	396,483,950	31	2	19.86	15.40	N	3.64	38.90	80	31.12	24
25	Louisville, Ky.[17]	319,077	451,045,588	28	1	15.15	7.85	4.30	.50	27.80	84§	23.39	25
26	Columbus, Ohio[q]	306,087	454,650,010	22	2	7.28	8.22	2.50	N	18.00	80	14.40	26
27	Portland, Ore.[18]	305,394	348,238,105	18	4	22.30	10.20	13.60	N	46.10	57	26.28	27
28	Atlanta, Ga.[19]	302,288	378,473,431	32	3	11.20	6.30	13.50	5.00	36.00	59§	21.20	28
29	Oakland, Calif.[20]	302,163	289,054,328	17	2	24.60	16.60	14.50	N	55.70	35	19.50	29
30	Jersey City, N. J.[21]	301,173	510,121,374	21	4	16.96	24.53	15.59	3.64	60.72	75	45.54	30
31	Dallas, Tex.[w]	294,734	304,114,450	30	2	17.00	7.50	8.00	7.20	39.70	54§	21.35	31
32	Memphis, Tenn.	292,942	332,709,792	15	4	11.50	6.50	8.70	.80	27.50	80	22.00	32
33	St. Paul, Minn.[22]	287,736	136,431,128	21	4	63.99	—	30.47	4.14	98.60	35	34.51	33
34	Toledo, Ohio[q]	282,349	470,000,000*	25*	2	8.75	7.68	2.77	N	19.20	100	19.20	34
35	Birmingham, Ala.[s]	267,583	203,725,657	18	4	11.50	6.50	11.50	6.50	36.00	40	14.40	35

[10]**San Francisco.** Assessed value does not include $370,051,995 solvent credits taxed at $1 per $1000. City and county governments combined.

[11]**Milwaukee.** City rate includes $.93 Metropolitan Sewerage District rate.

[11a]**New Orleans.** Figure in county column is levee and flood reparation rate. There is no county rate as such. See footnote g.

[12]**Cincinnati.** County rate includes county park district rate of $.03. Intangible personalty taxed on income not included in assessed valuation.

[13]**Newark.** City rate includes rate for school debt service. See footnote n.

[14]**Seattle.** County rate includes $1.51, Port of Seattle rate. See footnote y.

[15]**Rochester.** State Tax Commission reports assessments at 93 per cent but local authorities believe that it is more nearly 119 per cent of true value.

[16]**Denver.** Consolidated city-county rate because of city-county governmental organization.

[17]**Louisville.** Real estate rate shown. Rate on personal property is $32.80.

[18]**Portland.** City rate includes $.90 port and $1.30 dock rates. See footnote s.

[19]**Atlanta.** School rate includes $1.50 levied on property in city limits for county schools. See footnote d.

[20]**Oakland.** County rate includes $.20 park, $2.20 municipal utility and $.10 mosquito abatement rates.

[21]**Jersey City.** Assessed value excludes $111,971,632 second-class railroad valuations. See footnote n.

[22]**St. Paul.** Rate shown is for non-homestead property. Rate on homesteads is $96.50. See footnote k.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
36	San Antonio, Tex.[w]	253,854	208,421,050	22	5	17.70	11.50	6.70	5.50	41.40	65§	26.78	36
37	Providence, R. I.[23]	253,504	501,914,540	—	4	—	—	N	N	25.00	100	25.00	37
	Group IV Population 100,000 to 250,000												
38	Akron, Ohio[24]	244,791	358,601,840	30	2	12.50	9.71	3.99	N	26.20	64	16.77	38
39	Omaha, Neb.	233,844	255,315,869	31	2	13.45	16.00	5.45	3.80	38.70	63§	24.32	39
40	Dayton, Ohio[24a]	210,718	350,713,410	31	2	8.31	8.10	4.19	N	20.60	76§	15.66	40
41	Syracuse, N. Y.[o]	205,967	338,005,392	0	4	20.59	9.09	12.22	.05	41.95	100	41.95	41
42	Oklahoma City, Okla.[25]	204,424	131,017,152	14	4	17.90	22.78	8.87	N	49.55	40	19.82	42
43	San Diego, Calif.[26]	203,341	221,759,855	19	2	21.40	18.30	17.60	N	57.30	50	28.65	43
44	Worcester, Mass.[27]	193,694	265,811,950	7	Op	26.50	8.53	1.22	.75	37.00	100	37.00	44
45	Richmond, Va.[28]	193,042	333,516,598	14	10	14.50	7.50	N	N	22.00	100	22.00	45
46	Honolulu, Hawaii[29]	179,358	146,735,144	—	2	—	—	N	N	27.26	80	21.81	46
47	Fort Worth, Tex.[30]	177,662	175,578,380	26	2	17.00	11.00	12.10	5.50	45.60	64§	29.32	47
48	Jacksonville, Fla.[31]	173,065	94,001,140	15	1	24.00	10.07	6.21	N	40.28	70	28.28	48
49	Miami, Fla.[c]	172,172	224,366,010	14	1	30.56	10.80	5.80	N	47.16	100	47.16	49
50	Youngstown, Ohio[32]	167,720	291,225,460	15	2	7.48	7.87	3.45	N	18.80	80	15.04	50
51	Nashville, Tenn.[33]	167,402	183,136,403	34	2	22.00	—	—	—		100	—	51
52	Hartford, Conn.[34]	166,267	386,786,838	20	4	16.65	11.77	.55	1.03	30.00	100	30.00	52
53	Grand Rapids, Mich.[j]	164,292	210,985,815	23	1	10.72	5.70	3.00	N	19.42	100	19.42	53
54	Long Beach, Calif.[35]	164,271	253,127,120	14	2	12.12	19.54	21.27	N	52.93	50	26.47	54
55	New Haven, Conn.[36]	160,605	319,507,430	20	2	16.02	10.61	.43	.44	27.50	100	27.50	55
56	Des Moines, Iowa[f]	159,819	144,140,557	12	2	22.26	25.93	14.29	N	62.48	60	37.49	56
57	Flint, Mich.[37]	151,543	229,261,914	24	3	8.61	7.68	4.01	N	20.30	80	16.24	57

[23]**Providence.** Assessed value does not include $220,365,820 intangible personal property taxed at 4 mills. See footnote u.

[24]**Akron.** City rate includes $.11 park rate. See footnote q.

[24a]**Dayton.** City rate includes $2.16 conservancy district rate.

[25]**Oklahoma City.** First $1,000 of homestead assessment taxed at only $9.45 ($3.78 adjusted). See footnote r.

[26]**San Diego.** County rate includes $.40 county water authority.

[27]**Worcester.** Local authorities believe that assessments are at approximately 92 per cent of true value.

[28]**Richmond.** While payment of taxes in two installments is the customary practice, by signing a special agreement they may be paid in ten installments.

[29]**Honolulu.** City rate covers cost of school and county government. Land is assessed at 60 per cent, improvements at 100 per cent of true value. *Homestead Exemption:* First $1,500 assessed value, plus one-half of value between $1,500 and $5,000; maximum $3,250.

[30]**Fort Worth.** County rate includes $3.50 water control.

[31]**Jacksonville.** County rate includes $.11 navigation and $.35 air base authority rates. See footnote c.

[32]**Youngstown.** City rate includes $1.42 sanitary district and $.12 township rates. See footnote q.

[33]**Nashville.** City rate includes school rate.

[34]**Hartford.** City rate includes $.96 metropolitan district rate.

[35]**Long Beach.** County rate includes $5 water district and $2.39 county flood control rates. City rate includes $.10 sanitation district #3 rate.

[36]**New Haven.** Tax rate for small annexed territory (Ward 32) is $15.48.

[37]**Flint.** County rate includes $1 tuberculosis sanitarium rate. See footnote j.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
58	Salt Lake City, Utah[38]	149,934	149,270,096	33	1	16.75	17.00	8.50	4.00	46.25	70	32.38	58
59	Springfield, Mass.	149,554	251,846,015	8	2	18.68	12.14	1.48	1.20	33.50	100	33.50	59
60	Bridgeport, Conn.	147,121	282,290,680	28	2	20.84	6.34	.22	.90	28.30	100	28.30	60
61	Norfolk, Va.[39]	144,332	180,474,042	14	4	—	—	N	N	25.00	100	25.00	61
62	Yonkers, N. Y.[40]	142,598	284,168,367	0	4	23.06	9.20	5.76	.05	38.07	100	38.07	62
63	Tulsa, Okla.[r]	142,157	125,757,204	37	4	16.25	17.54	7.25	N	41.04	60	24.62	63
64	Scranton Pa.[41]	140,404	96,657,803	0	4	18.69	24.00	8.20	N	50.89	75	38.17	64
65	Patterson, N. J.[n]	139,656	164,393,548	13	4	17.04	15.08	8.48	2.91	43.51	100	43.51	65
66	Albany, N. Y.[42]	130,577	238,192,947	0	1	23.89	—	9.82	.05	33.76	95	32.07	66
67	Chattanooga, Tenn.	128,163	119,059,158	8	4	22.00	—	15.80	.80	38.60	60	23.16	67
68	Trenton, N. J.	124,697	151,807,744	18	4	20.01	17.65	7.89	2.85	48.40	82§	39.53	68
69	Spokane, Wash.[43]	122,001	83,753,052	23	2	18.00	13.00	11.80	—	42.80	50	21.40	69
70	Kansas City, Kans.	121,458	84,626,835	19	2	17.52	19.60	9.80	.70	47.62	60	28.57	70
71	Fort Wayne, Ind.[e]	118,410	182,000,000*	37*	2	10.00	10.00	4.50	1.30	25.80	75	19.35	71
72	Camden, N. J.[n]	117,536	130,428,015	15	4	18.52	16.15	11.81	2.72	49.20	68	33.37	72
73	Erie, Pa.[t]	116,955	125,268,880	0	Op	15.50	17.00	7.00	N	39.50	94§	37.05	73
74	Fall River, Mass.	115,428	110,586,700	17	2	—	—	—	—	38.90	100	38.90	74
75	Wichita, Kans.	114,966	136,972,687	26	2	12.87	18.25	7.28	.70	39.10	70	23.37	75
76	Wilmington, Del.	112,504	164,855,875	0	1	14.30	1.70	4.00	N	20.00	80	16.00	76
77	Gary, Ind.[e]	111,719	142,000,000*	40*	2	13.83	17.08	5.60	1.10	37.61	40	15.04	77
78	Knoxville, Tenn.	111,580	140,220,468	29	1	19.18	7.32	16.60	.80	43.90	69§	30.32	78
79	Cambridge, Mass.	110,879	170,984,100	8	2	25.54	7.77	.93	1.66	35.90	100	35.90	79
80	Reading, Pa.[t]	110,568	137,000,000*	0	1	11.00	15.00	6.50	N	32.50	94§	30.55	80
81	New Bedford, Mass.	110,341	97,875,775	13	2	29.21*	10.59*	1.36	.84	42.00	100	42.00	81
82	Elizabeth, N. J.[n]	109,912	133,911,730	11	4	16.99	17.85	7.12	2.94	44.90	100	44.90	82
83	Tacoma, Wash.[44]	109,408	59,109,653	28	2	20.67	18.90	14.25	2.20	56.02	50	28.01	83
84	Canton, Ohio[q]	108,401	177,394,930	20	2	4.70	8.80	2.50	N	16.00	80	12.80	84
85	Tampa, Fla.[c]	108,391	79,439,290	20	10	32.00	14.50	14.00	N	60.50	67§	40.50	85
86	Sacramento, Calif.[45]	105,958	135,723,010	15	2	20.50	20.10	12.60	N	53.20	67§	35.53	86
87	Peoria, Ill.[46]	105,087	83,436,240	34	2	30.35	21.50	3.75	N	55.60	30	16.68	87

[38]**Salt Lake City.** County rate includes $.70 mosquito abatement and water district rates combined. See footnote x.

[39]**Norfolk,** et al. School rate included in city rate.

[40]**Yonkers.** Local agencies feel that assessments are over 100 per cent.

[41]**Scranton.** City rate is weighted average of $26.32 on land and $13.16 on improvements. County rate includes $2.70 for institutions and poor.

[42]**Albany.** There is some local opinion that assessments are over 100 per cent.

[43]**Spokane.** County rate includes both state and county rates as local authorities were unable to give the breakdown. See footnote y.

[44]**Tacoma.** City rate includes $2.50 park rate. County rate includes $4.25 port district rate. See footnote y.

[45]**Sacramento.** County rate includes $.30 utility district and $.40 flood control.

[46]**Peoria.** City rate includes $3 town, $2.85 park district and $3.75 sanitary district rates. See footnote da.

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						City	School	County	State	Total			
88	Somerville, Mass.	102,177	116,941,600	7	10	24.06	10.09	1.16	3.49	38.80	100	38.80	88
89	Lowell, Mass.	101,389	94,256,050	11	1	42.58	—	1.15	1.07	44.80	100	44.80	89
90	South Bend, Ind.[e]	101,268	152,460,370	29	2	10.05	10.75	6.10	1.10	28.00	70	19.60	90
91	Duluth, Minn.[47]	101,065	46,242,127	20	4	43.63	40.38	22.45	4.14	110.60	40	44.24	91
92	Charlotte, N. C.[48]	100,899	122,688,460*	25	12	11.17	2.83	7.30	N	21.30	67	14.27	92
93	Utica, N. Y.	100,518	124,112,225	0	2	21.74	9.70	9.16	—	40.60	81§	33.11	93
	Group V												
	Population 50,000 to 100,000												
94	Waterbury, Conn.	99,314	190,810,009	27	2	19.33	9.26	.54	.87	30.00	80	24.00	94
95	Shreveport, La.	98,167	113,054,131	33	1	16.00	9.00	2.00	5.57	32.57	67	21.82	95
96	Lynn, Mass.	98,123	131,915,855	10	2	19.61	9.95	1.46	1.78	32.80	100	32.80	96
97	Evansville, Ind.[e]	97,062	129,107,570	—	2	9.10	10.60	8.00	1.10	28.80	75	21.60	97
98	Allentown, Pa.[t]	96,904	107,758,725	0	4	12.40	15.00	5.00	N	32.40	75	24.30	98
99	El Paso, Tex.[49]	96,810	83,176,580	22	2	13.50	11.50	6.60	5.50	37.10	63§	23.55	99
100	Savannah, Ga.[50]	95,996	64,687,985	23	4	23.00	10.00	12.50	5.00	50.50	65§	33.05	100
101	Little Rock, Ark.[51]	88,039	46,375,696	34	3	13.20	18.00	8.80	9.00	49.00	30	14.70	101
102	Austin, Tex.[w]	87,930	76,684,990	19	1	16.50	7.00	7.70	5.50	36.70	61§	22.35	102
103	Schenectady, N. Y.[52]	87,549	163,505,800	0	4	19.14	10.81	8.40	—	38.35	85	32.60	103
104	Wilkes-Barre, Pa.[53]	86,236	80,848,031	0	4	15.98	17.50	8.00	N	41.48	100	41.48	104
105	Berkeley, Calif.[54]	85,547	101,008,230	1	2	16.56	17.54	14.50	N	48.60	52	25.24	105
106	Rockford, Ill.[55]	84,637	63,000,000*	35	2	22.11	25.00	4.10	N	51.21	40	20.49	106
107	Lawrence, Mass.	84,323	83,834,125	9	2	17.68	14.13	2.68	1.31	35.80	100	35.80	107
108	Harrisburg, Pa.[t]	83,893	93,898,870	0	Op	14.00	15.50	6.00	N	35.50	55	19.53	108
109	Saginaw, Mich.[j]	82,794	118,328,604	21	4	8.25	5.74	3.25	N	17.24	72§	12.49	109
110	Glendale, Calif.[56]	82,582	74,022,755	18	2	13.66	23.10	16.27	N	53.03	50	26.52	110
111	Sioux City, Iowa[57]	82,364	79,492,422	25	2	17.84	20.33	7.25	N	45.42	60	27.25	111
112	Lincoln, Neb.[58]	81,984	96,382,246	22	2	11.60	17.00	2.46	3.57	34.63	80§	27.59	112
113	Pasadena Calif.[59]	81,864	128,774,390	20	1	11.74	20.44	16.27	N	48.45	67§	32.28	113

[47]**Duluth.** Rate shown applies to non-homestead property. Rate on homesteads is $108.02 ($27 adjusted). See footnote k.

[48]**Charlotte.** Assessed value subject to increase by amount of late returns which come in until June 30, 1946. See footnote p.

[49]**El Paso.** Local authority states that city normally assesses at 70 per cent of true value, but due to inflated values not over 40 per cent this year. See footnote w.

[50]**Savannah.** Assessed valuation reported is 1944 figure. Figure for 1945 not available in time for this report.

[51]**Little Rock.** City rate includes $1.20 police and fire pension and $1 library maintenance rates.

[52]**Schenectady.** Ratio shown is the equalization rate set by the New York State Tax Commission. See footnote o.

[53]**Wilkes-Barre.** County rate includes $1 institution tax rate. School rate excludes $5 per capita tax.

[54]**Berkeley.** County rate includes park district, water district and and mosquito abatement rates totaling $2.50.

[55]**Rockford.** City rate includes $2.52 road and bridge rate and a combined rate of $6.78 for sanitary district, park and township.

[56]**Glendale** County rate includes $2.39 flood control rate.

[57]**Sioux City.** Rates given include moneys and credits taxed at 5 mills. See footnote f.

[58]**Lincoln.** City rate includes $1 sanitary district rate.

[59]**Pasadena.** County rate includes $2.39 flood control rate.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
114	Altoona, Pa.[t]	80,214	71,513,700	0	1	10.00	18.00	6.00	N	34.00	61§	20.90	114
115	Winston-Salem, N. C.[p]	79,815	119,352,373	47	1	16.39	2.11	5.00	N	23.50	70	16.45	115
116	Bayonne, N. J.[n]	79,198	122,830,040	21	4	—	—	—	—	58.68	100	58.68	116
117	Huntington, W. Va.[60]	78,836	128,106,545	53	2	5.00	9.18	4.48	.10	18.76	95	17.82	117
118	Lansing, Mich.[j]	78,753	114,723,660	19	1	16.70	10.60	4.30	N	31.60	80	25.28	118
119	Mobile, Ala.[a]	78,720	54,529,120	32	1	7.50	9.00	12.50	6.50	35.50	60	21.30	119
120	Binghamton, N. Y.[o]	78,309	105,347,923	0	4	21.86	10.55	4.39	—	36.80	100	36.80	120
121	Montgomery, Ala.	78.084	47,815,187	31	1	12.50	—	—	—	—	—	—	121
122	Niagara Falls, N. Y.[o]	78,029	158,627,080	0	2	19.25	12.58	5.00	—	36.83	85	31.31	122
123	Manchester, N. H.	77,685	90,670,488	24	1	28.71	—	4.14	.15	33.00	100	33.00	123
124	Quincy, Mass.	75,810	Not reported										124
125	Pawtucket, R. I.[u]	75,797	158,442,651	30	4	—	—	—	—	21.00	100	21.00	125
126	St. Joseph, Mo.	75,111	60,406,870	27	1	15.00	—	21.20	—	36.20	65	23.55	126
127	E. St. Louis, Ill.[61]	75,609	47,704,686	38	2	33.13	24.90	5.50	N	63.53	40	25.41	127
128	Springfield, Ill.[62]	75,503	54,172,094	21	2	21.45	20.50	5.30	N	47.25	40	18.90	128
129	Portland, Me.[63]	73,643	80,352,200	24	1	29.23	13.50	1.38	6.29	50.40	90*	45.36	129
130	Charleston, S. C.	71,275	Not reported										130
131	Springfield, Ohio[q]	70,662	Not reported										131
132	Troy, N. Y.[o]	70,304	71,735,831	0	2	32.75	12.14	12.39	—	57.28	86	49.26	132
133	Hammond, Ind.[o]	70,184	100,195,865	—	2	13.50	14.80	7.40	1.10	36.80	50	18.40	133
134	Newton, Mass.[h]	69,873	169,681,050	10	10	—	—	—	—	28.60	100	28.60	134
135	Roanoke, Va.	69,287	68,509,653	17	4	—	—	N	N	25.00	60	15.00	135
136	Lakewood, Ohio[q]	69,160	95,733,720	10	2	7.00	14.20	4.80	N	26.00	60	15.60	136
137	East Orange, N. J.[n]	68,945	104,647,700	9	4	16.85	14.15	7.17	2.83	41.00	100	41.00	137
138	New Britain, Conn	68,685	112,965,942	19	1	—	—	—	—	28.75	100	28.75	138
139	San Jose, Calif.	68,457	68,037,695	—	2	15.72							139
140	Charleston, W. Va.[64]	67,914	122,877,295		2	—	—	—	—	51.38	60	30.83	140
141	Topeka, Kans.[65]	67,833	92,699,217	44	2	13.99	17.88	5.78	.75	38.40	95§	36.44	141
142	Madison, Wisc.	67,447	140,192,910	16	2	10.50	11.85	5.95	.20	28.50	96§	27.35	142
143	Mt. Vernon, N. Y.[o]	67,362	141,906,968	0	2	12.27	13.40	7.71	—	33.38	100	33.38	143

[60]**Huntington.** City rate includes $.60 park rate. See footnote x.

[61]**East St. Louis.** City rate includes $8.20 East Side levee, $3.70 park, $3.40 town and $1.33 health district rates. See footnote da.

[62]**Springfield.** City rate includes $1.67 sanitary district and $2 park rates. See footnote da.

[63]**Portland.** City rate includes $.05 bridge service. Ratio estimated at 90 per cent.

[64]**Charleston.** Rate shown is for Class IV property totaling $70,193,625. The rate for Class II property valued at $22,373,850 is $25.69 per $1000 and the rate for Class I property consisting of $28,057,920 in personal property and $2,251,900 in public utility property is $12.85 per $1,000.

[65]**Topeka.** Assessed value includes $21,630,316 intangibles assessed at $.50 per $100. City rate includes $.43 library rate. County rate includes $1.95 Washburn University rate.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
144	Racine, Wisc.	67,195	111,188,535	18	7	5.52	11.40	5.05	.24	22.21	84§	18.59	144
145	Johnstown, Pa.[t]	66,668	72,640,115	7	4	14.00	17.00	6.00	N	37.00	97§	35.80	145
146	Pontiac, Mich.[j]	66,626	94,376,745	34	1	12.73	8.33	3.87	N	24.93	70	17.45	146
147	Davenport, Iowa[f]	66,039	62,054,154	9	1	18.00	19.57	7.30	N	44.87	60	26.92	147
148	Oak Park, Ill.[66]	66,015	102,884,904	12	2	11.70	15.10	3.80	N	30.60	80	24.48	148
149	Augusta, Ga.[d]	65,919	49,287,175	38	3	20.00							149
150	Phoenix, Ariz.	65,414	77,882,096	24	2	17.20	28.40	6.40	8.30	60.30	62§	37.03	150
151	Evanston, Ill.[67]	65,389	125,206,853	13	2	11.10	14.30	4.30	N	29.70	100	29.70	151
152	Cicero, Ill.	64,712	Not reported										152
153	Atlantic City, N. J.[n]	64,094	78,223,170	9	4	35.80	12.90	13.20	2.90	64.80	100	64.80	153
154	Dearborn, Mich.[j]	63,584	252,741,614	38	4	13.07	11.22	4.93	N	29.22	100	29.22	154
155	Medford, Mass.[h]	63,083	77,852,700	5	2	—	—	—	—	38.00	100	38.00	155
156	Terra Haute, Ind.[e]	62,693	57,238,560	35	2	15.57	13.98	8.35	1.10	39.00	65	25.35	156
157	Columbia, S. C.	62,396	25,929,560	35		—	—	—	—	33.00	35	11.55	157
158	Brockton, Mass.	62,343	71,191,300	11	—	—	—	—	—	42.60	100	42.60	158
159	Cedar Rapids, Iowa	62,120	65,611,008	24	2	15.61	20.31	4.71	N	40.63	59§	23.91	159
160	Jackson, Miss.[m]	62,107	65,781,352	26	3	22.60	9.40	—	—	32.00	60	19.20	160
161	Covington, Ky.	62,018	57,148,480	25	2	15.70	13.70	—	—	29.40	70	20.58	161
162	Passaic, N. J.[n]	61,394	83,539,975	17	4	24.40	17.27	8.45	2.88	53.00	100	53.00	162
163	Lancaster, Pa.[t]	61,345	91,023,450	0	1	6.00	11.50	1.50	N	19.00	91§	18.25	163
164	Springfield, Mo.	61,238	41,206,246	29	1	11.20	14.50	5.30	.90	31.90	40	12.76	164
165	Wheeling, W. Va.[s]	61,099	124,828,950	53	2	13.10	—	—	—	40.71	75	30.53	165
166	Galveston, Tex.[w]	60,862	Not reported										166
167	St. Petersburg, Fla.[68]	60,812	101,441,767	8	1	21.00	—	17.71	N	38.71	100	38.71	167
168	Fresno, Calif.	60,685	64,141,445	36	2	16.10	23.70	8.80	N	48.60	100	48.60	168
169	Durham, N. C.[p]	60,195	96,987,325	35	1	12.75	2.75	5.50	N	21.00	75	15.75	169
170	Greensboro, N. C.[p]	59,319	101,222,580	26	1				N		85		170
171	Decatur, Ill.[69]	59,305	35,724,992	19	2	31.40	23.20	3.40	N	58.00	29	16.82	171
172	Chester, Pa.	59,285	58,743,357	0	—	15.25	17.00	5.00	N	37.25	85§	31.53	172
173	Beaumont, Tex.[70]	59,061	60,000,000*	17*	4	18.50	11.10	3.16	.72	33.48	72§	24.14	173

[66]**Oak Park.** City rate includes $3.40 sanitary district, $1.20 park district, $.60 poor relief, $.20 driveway maintenance and $.20 mosquito abatement rates. County rate includes $.40 forest preserve rate.

[67]**Evanston.** City rate includes a combined rate of $4 for township, poor relief and sanitary district. County rate includes a combined rate of $.90 for forest preserve and mosquito abatement.

[68]**St. Petersburg.** There are approximately twenty state and county tax rate districts in the city. Rates vary because of city and school districts and roads. City rate shown is only one of four varying from $18 to $21. See footnote C.

[69]**Decatur.** City rate includes $4.10 town, $3.30 road and bridge, $2 sanitary district, $4 parks and $1.30, T.B. San. rates.

[70]**Beaumont.** County rate includes $.18 drainage district #6, $.04 navigation district, $1 South Park independent school district, $1 French independent school district and $.20 Lamar College district rates.

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						City	School	County	State	Total			
174	Bethlehem, Pa.[t]	58,490	70,277,604	0	4	12.00	16.00	8.50	N	36.50	64§	23.43	174
175	New Rochelle, N. Y.[o]	58,408	138,418,950	0	4	20.40	14.00	7.00	.20	41.60	100	41.60	175
176	Malden, Mass.[71]	58,010	69,443,650	9	2	25.81	12.03	1.96	N	39.80	100	39.80	176
177	Macon, Ga.[d]	57,865	44,704,000*	25*	9	13.00	—	26.00	5.00	44.00	50	22.00	177
178	Corpus Christi, Tex.	57,301	58,410,400	20	1	20.00	13.50	12.00	7.70	53.20	46§	24.63	178
179	York, Pa.	56,712	50,677,820	0	1	12.50	20.00	6.00	N	38.50	48§	18.25	179
180	Union City, N. J.[72]	56,173	61,512,890	7	4	25.41	17.12	12.60	2.90	58.03	100	58.03	180
181	Waco, Tex.	55,982	51,899,900	28	12	17.00	8.00	4.70	7.20	36.90	70§	25.89	181
182	McKeesport, Pa.[t]	55,355	58,901,275	0	1	13.50	17.00	—	N	30.50	70	21.35	182
183	Irvington, N. J.[n]	55,328	Not reported										183
184	Cleveland Heights, Ohio[q]	54,992	103,857,900	5	2	4.50	14.90	4.80	N	24.20	60	14.52	184
185	Stockton, Calif.	54,714	68,853,665	15	10	19.80	16.84	13.70	N	50.34	62§	31.03	185
186	East Chicago, Ind.[73]	54,637	102,038,565	20	2	13.73	9.77	5.60	1.10	30.20	50	15.10	186
187	Kalamazoo, Mich.[j]	54,097	77,559,115	25	12	8.80	12.67	4.00	N	25.47	71§	18.06	187
188	Holyoke, Mass.	53,750	71,627,180	5	2	25.46	—	1.50	2.04	29.00	100	29.00	188
189	Santa Monica, Calif.[74]	53,500	49,557,085	17	2	21.23	20.95	21.27	N	63.45	50	31.73	189
190	Columbus, Ga.[d]	53,280	44,362,484	21	1	15.00	9.00				50		190
191	Pueblo, Colo.[75]	52,162	30,121,754	—	2	33.10	19.02	10.00	3.64	65.76	50	32.88	191
192	Waterloo, Iowa[76]	51,743	48,993,654	20	2	13.92	18.99	5.82	N	38.73	60	23.24	192
193	Amarillo, Tex.[w]	51,686	64,729,000	26	2	11.90	11.50	6.00	7.20	36.60	66§	24.00	193
194	Asheville, N. C.[p]	51,310	56,090,844	3	1	15.30	3.60	10.70	N	29.60	75	22.20	194
195	Highland Park, Mich.	50,810	95,963,850	31	2	14.85	14.15	4.95	N	33.95	60	20.37	195
196	Portsmouth, Va.	50,745	37,957,252	7	2	—	—	—	—	25.00	70	17.50	196
197	Hamilton, Ohio[77]	50,592	77,298,754	24	2	8.42	7.36	2.60	N	18.38	70	12.87	197
198	Hoboken, N. J.	50,115	Not reported										198
	Group VI Population 30,000 to 50,000												
199	Hamtramck, Mich.[j]	49,839	83,927,220	—	2	20.00	12.54	5.23	N	37.77	67	21.80	199
200	Brookline, Mass.[h]	49,786	130,417,400	10	2	17.83	5.03	.81	2.33	26.00	100	26.00	200
201	Muncie, Ind.[78]	49,720	51,632,895	44	2	13.60	14.40	4.70	1.10	33.80	60	20.28	201
202	Pittsfield, Mass.	49,684	Not reported										202

[71]**Malden.** City rate includes $4.16 welfare and veterans aid rates. No state levy because receipts exceed payments.

[72]**Union City.** Rate for former town of Union shown. Rate for annexed portion is $57.98.

[73]**East Chicago.** City rate includes $2.25 sanitary districts, $.60 library and $1.83 township rates.

[74]**Santa Monica.** County rate includes $5 Metropolitan water and $2.39 county flood control rates.

[75]**Pueblo.** City rate includes $5.75 conservancy district rate.

[76]**Waterloo.** East side rate shown. Rate for west side is $38.68.

[77]**Hamilton.** City rate includes $3.14 conservancy rate. See footnote q.

[78]**Muncie.** City rate includes $.65 library rate.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
203	Jackson, Mich.[j]	49,656	73,940,315	18	5	9.22	8.39	4.23	N	21.84	80	17.47	203
204	Lexington, Ky.	49,304	71,609,296	37	2	18.00	7.80	—	—	25.80	90	23.22	204
205	Woonsocket, R. I.[u]	49,303	78,741,010	28	4	—	—	N	N	25.00	100	25.00	205
206	Clifton, N. J.[n]	48,827	55,341,400	10	4	18.15	18.91	8.17	2.87	48.10	75*	36.08	206
207	Kenosha, Wis.	48,765	73,504,530	11	3	7.18	15.00	8.82	—	31.00	80	24.80	207
208	Berwyn, Ill.[79]	48,451	54,704,037	7	2	11.80	16.40	3.80	N	32.00	100	32.00	208
209	Bay City, Mich.[j]	47,956	50,380,560	21	1	21.76	12.10	5.70	N	39.56	68§	27.12	209
210	Stamford, Conn.[80]	47,938	112,518,246	19	1	—	—	—	—	32.50	100	32.50	210
211	Muskegon, Mich.[j]	47,697	64,191,975	29	1	8.77	9.38	3.80	N	21.95	90§	19.86	211
212	New Castle, Pa.	47,638	52,624,120	0	Op	13.00	20.00	5.00	N	38.00	100	38.00	212
213	Aurora, Ill.[81]	47,170	29,287,774	24	2	28.32	27.50	3.75	N	59.57	33	19.66	213
214	Cranston, R. I.[u]	47,085	82,308,840	24	4	—	—	N	N	24.00	100	24.00	214
215	Raleigh, N. C.[82]	46,897	67,089,110	19	Op	13.50	—	8.80	N	22.30	65	14.50	215
216	Everett, Mass.[h]	46,784	80,893,450	16	2	17.53	8.00	1.14	2.93	29.60	100	29.60	216
217	Haverhill, Mass.[h]	46,752	49,339,200	11	1	29.69	7.95	1.15	.81	39.60	100	39.60	217
218	Green Bay, Wis.[83]	46,235	58,935,180	12	2	8.79	13.91	6.41	.25	29.36	85§	24.82	218
219	Port Arthur, Tex.[w]	46,140	30,539,160	19	2	19.00	—	—	—	—	70	—	219
220	Wichita Falls, Tex.[84]	45,112	36,169,940	38	2	15.00	12.00	13.30	7.20	47.50	67	31.83	220
221	Elmira, N. Y.[o]	45,106	50,800,059	0	2	22.94	12.50	6.69	—	42.13	84§	35.47	221
222	Lima, Ohio[q]	44,711	62,842,774	20	2	6.90	7.40	3.30	N	17.60	75	13.20	222
223	Lynchburg, Va.	44,541	44,481,494	8	—	12.00	11.50	N	N	23.50	70	16.45	223
224	Williamsport, Pa.[85]	44,355	29,819,545	0	Op	13.75	22.00	8.00	N	43.75	56§	24.65	224
225	Lorain, Ohio[q]	44,125	83,000,000*	—	2	6.34	5.90	2.04	N	14.28	80	11.42	225
226	Dubuque, Iowa	43,892	35,621,271	23	2	22.27	17.51	6.95	N	46.73	60	28.04	226
227	Ogden, Utah	43,688	39,265,976	—	Op	17.50	15.50	8.30	4.00	45.30	50	22.65	227
228	San Bernardino, Calif.[86]	43,646	32,819,970	28	2	16.60	22.10	18.50	N	57.20	50	28.60	228
229	Battle Creek, Mich.[j]	43,453	71,481,050	25	1	7.80	8.80	3.20	N	19.80	100	19.80	229
230	Warren, Ohio[q]	42,837	73,724,000	—	2	5.80	7.60	2.80	N	16.20	80	12.96	230
231	Rock Island, Ill.[87]	42,775	25,318,757	30	2	21.60	28.20	5.50	N	55.30	40	22.12	231

[79]**Berwyn.** City rate includes $3.40 sanitary district, $.60 public health, $.50 township and $.40 poor relief rates. Tax rates apply on 100 per cent of assessor's appraised valuation.

[80]**Stamford.** Tax rate shown is for 1st city district; rate for 3rd city district is $27.50.

[81]**Aurora.** City rate includes $4.10 township, $4.20 sanitary district and $2.42 road and bridge rates. County rate includes $.35 forest preserve rate.

[82]**Raleigh.** County rate includes school rate. See footnote p.

[83]**Green Bay.** City rate includes $2.20 metropolitan sewage disposal rate.

[84]**Wichita Falls.** County rate includes $8 Wichita County irrigation district rate. School rate includes $2 junior college rates. See footnote w.

[85]**Williamsport.** County also charges $4 on personal property only.

[85a]**Dubuque.** Assessed value does not include $10,551,372 in moneys and credits taxed at 5 mills.

[86]**San Bernardino.** County rate includes $1.90 flood control rate.

[87]**Rock Island.** City rate includes $2.90 township and $2.03 street and bridge rates.

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						City	School	County	State	Total			
232	La Crosse, Wis.	42,707	57,158,985	15	3	7.21	11.42	7.14	.23	26.00	84	21.58	232
233	Jamestown, N. Y.[o]	42,638	56,897,013	0	1	13.03	16.76	7.21	—	37.00	87§	32.22	233
234	Joliet, Ill.[88]	42,365	26,576,552	—	2	24.10	34.10	7.00	N	65.20	25	16.30	234
235	Fitchburg, Mass.[h]	41,824	49,215,400	15	2	20.34	12.64	1.87	1.15	36.00	100	36.00	235
236	Chicopee, Mass.[h]	41,664	40,170,020	7	2	—	—	—	—	40.00	100	40.00	236
237	Bloomfield, N. J.[n]	41,623	66,106,300	14	4	15.50	16.60	7.20	2.90	42.20	100	42.20	237
238	Anderson, Ind.	41,572	41,958,700	—	2	—	—	—	—	70.00	—	—	238
239	Council Bluffs, Iowa	41,439	21,017,004	19	2	28.90	35.17	8.92	N	72.99	59§	42.90	239
240	Chelsea, Mass.[h]	41,259	42,212,400	8	2	33.03	11.04	N	3.73	47.80	100	47.80	240
241	Perth Amboy, N. J.[n]	41,242	45,152,725	3	4	20.85	18.36	13.76	3.03	56.00	50	28.00	241
242	Salem, Mass.[h]	41,213	54,666,860	12	2	20.28	11.65	2.38	1.19	35.50	100	35.50	242
243	Sioux Falls, S. D.[v]	40,832	48,046,347	19	2	15.16	14.06	4.04	N	33.26	70	23.28	243
244	Sheboygan, Wis.	40,638	53,350,055	13	2	13.67	12.89	4.68	.24	31.48	102§	31.97	244
245	Poughkeepsie, N. Y.[o]	40,478	53,423,815	0	4	24.93	8.88	5.33	—	39.14	70	27.40	245
246	Quincy, Ill.	40,469	40,889,829	45	2	16.10	15.20	4.10	N	35.40	50	17.70	246
247	Portsmouth, Ohio[q]	40,466	51,040,888	23	4	10.13	10.18	3.69	N	24.00	100	24.00	247
248	White Plains, N. Y.[o]	40,327	114,158,232	0	2	13.29	14.50	7.53	—	35.32	100	35.32	248
249	Waltham, Mass.[h]	40,020	52,798,650	7	2	—	—	—	—	34.60	100	34.60	249
250	Arlington, Mass.[h]	40,013	56,168,350	6	2	—	—	—	—	34.40	100	34.40	250
251	Norwalk, Conn.[89]	39,849	80,616,503	15	2	—	—	—	—	24.90	80	19.92	251
252	Montclair, N. J.	39,807	81,669,000	9	4	16.10	17.30	10.10	—	43.50	100	43.50	252
253	East Cleveland, Ohio[q]	39,495	54,983,650	15	2	7.80	13.10	4.80	N	25.70	50	12.85	253
254	Meriden, Conn.	39,494	66,564,630	21	2	13.16	12.24	.29	.31	26.00	100	26.00	254
255	Cumberland, Md.	39,483	49,500,000	16	Op	12.50	7.62	10.08	1.20	31.40	80	25.12	255
256	Kearny, N. J.	39,467	Not reported										256
257	West New York, N. J.[n]	39,439	37,210,660	10	4	24.12	22.24	14.47	3.33	64.16	60	38.50	257
258	Laredo, Tex.[w]	39,274	20,781,138	29	12	21.30	7.10	13.10	7.20	48.70	67§	32.87	258
259	Oshkosh, Wis.	39,089	49,259,500	21	4	11.51	15.63	3.45	.61	31.20	89§	27.95	259
260	Alhambra, Calif.	38,935	31,633,275	22	2	15.07	19.76*	13.62*	N	48.45	50	24.23	260
261	Lewiston, Me.	38,598	34,070,090	11	1	—	—	—	—	37.00	65	24.05	261
262	High Point, N. C.[p]	38,495	48,600,000	29	4	10.65	6.39	4.46	N	21.50	85	18.28	262
263	Elgin, Ill.[90]	38,333	23,984,539	24	2	23.70	23.80	3.75	N	51.25	30	15.38	263
264	Norristown, Pa.	38,181	22,880,690	0	1	14.50	23.00	1.50	N	39.00	50	19.50	264
265	Hazleton, Pa.[t]	38,009	28,222,960	0	1	15.50	23.00	8.00	4.00	50.50	50	25.25	265

[88]**Joliet.** City rate includes $4.10 township, $3 road and bridge and $4.10 park district rates. County rate includes $4.10 forest preserve rate. Authorities report that the Illinois legislature has enacted a statute effective January 1, 1946, increasing the assessment factor to 100 per cent and decreasing maximum tax rate to 50 per cent.

[89]**Norwalk.** The rate shown is the average tax rate for this year and includes appropriations for school, county, state and all city departments.

[90]**Elgin.** City rate includes $4.95 township and $1.70 sanitary district rates.

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						City	School	County	State	Total			
266	Steubenville, Ohio	37,651	56,177,910	23	2	4.80	8.20	2.20	N	15.20	75	11.40	266
267	Zanesville, Ohio	37,500	Not reported										267
268	Plainfield, N. J.[n]	37,469	57,763,375	11	4	14.90	17.51	6.99	2.90	42.30	100	42.30	268
269	Pensacola, Fla.	37,449	31,295,273	24	10	12.00	8.00	—	N	20.00	85	17.00	269
270	Taunton, Mass.	37,395	Not reported										270
271	Mansfield, Ohio[91]	37,154	62,249,000*	22	2	4.40	8.70	2.50	N	15.60	74	11.57	271
272	Joplin, Mo.[92]	37,144	24,132,253	30	1	15.00	16.00	6.00	.90	37.90	50	18.95	272
273	Butte, Mont.	37,081	48,497,930	9	2	33.50							273
274	Newport News, Va.	37,067	52,234,738	20	1	19.50	13.00	N	N	32.50	60	19.50	274
275	Gadsden, Ala.[a]	36,975	23,017,461	5	1	10.00	3.00	11.50	6.50	31.00	60	18.60	275
276	Danville, Ill.[93]	36,919	20,695,782	27	2	25.90	29.00	4.30	N	59.20	46	27.40	276
277	Tucson, Ariz.	36,818	24,071,215	—	2	21.20	30.10	—	8.30	59.60	55	32.78	277
278	Colorado Springs, Colo.	36,789	30,077,410	23	2	14.00	22.30	6.51	3.64	46.45	100	46.45	278
279	Orlando, Fla.[c]	36,736	Not reported										279
280	Fort Smith, Ark.[b]	36,584	18,574,767	33	3	6.40	18.00	9.00	9.00	42.40	25	10.60	280
281	West Allis, Wis.[94]	36,364	78,953,075	31	4	16.06	7.63	9.79	.26	33.74	84§	28.44	281
282	Alameda, Calif.	36,256	35,933,825	17	2	15.80	—	31.60	N	47.40	50	23.70	282
283	Auburn, N. Y.[o]	35,753	51,098,515	0	2	17.69	8.56	3.84	—	30.09	100	30.09	283
284	Orange, N. J.	35,717	41,531,850	8	4	17.96	17.96	7.23	2.85	46.00	100	46.00	284
285	Meridian, Miss.[m]	35,481	23,831,632	34	3	17.00	14.00						285
286	Albuquerque, N. Mex.	35,449	25,606,749	14	2	17.53	4.41	10.40	6.40	38.74	60	23.24	286
287	Watertown, Mass.[h]	35,427	52,086,210	7	2	—	—	—	—	34.00	100	34.00	287
288	Richmond, Ind.[e]	35,147	37,965,877	32	2	3.70	13.85	6.95	1.10	25.60	60	15.36	288
289	Superior, Wis.	35,136	41,620,292	13	2	6.36	16.23	13.88	.21	36.68	100	36.68	289
290	Santa Barbara, Calif.	34,958	49,204,925	14	2	12.60							290
291	Greenville, S. C.	34,734	11,059,890	—	1	47.00	28.00	21.00	N	96.00	38	36.75	291
292	Baton Rouge, La.	34,719	Not reported										292
293	Riverside, Calif.	34,696	30,691,240	10	2	15.40	16.70	16.40	N	48.50	50	24.25	293
294	Moline, Ill.[95]	34,608	23,285,175	27	2	21.90	34.30	5.50	N	61.70	33	20.55	294
295	Revere, Mass.[h]	34,405	39,250,550	7	10	—	—	—	—	41.00	100	41.00	295
296	Burbank, Calif.[96]	34,337	64,531,460	33	2	16.60	18.71	18.77	N	54.08	60	32.45	296
297	Waukegan, Ill.[97]	34,241	18,280,002	34	2	30.40	41.60	7.40	N	79.40	25	19.85	297

[91]**Mansfield.** City rate includes $.13 township rate. See footnote q.

[92]**Joplin.** Assessed value includes $1,882,676 estimated corporation tax. County rate includes $2.50 road rate.

[93]**Danville.** City rate includes $3.30 road and bridge, $4.20 township and $2.30 sanitary district rates.

[94]**West Allis.** City rate includes $2.74 metropolitan sewer system rate.

[95]**Moline.** City rate includes $1.70 township and $1.80 street and bridge rates.

[96]**Burbank.** County rate includes $2.39 county flood control and $2.50 metropolitan water district rates.

[97]**Waukegan.** City rate includes $4 park, $2.50 sanitary district, $5.10 township rates. School rate includes $19.40 township high school rate. County rate includes $2.10 road and bridge rate.

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						City	School	County	State	Total			
298	Rome, N. Y.	34,214	32,347,934	0	2	20.16	15.35	9.54	—	45.05	78§	35.11	298
299	Norwood, Ohio	34,010	Not reported										299
300	Kokomo, Ind.	33,795	30,459,040	36	2	14.37	14.75	5.68	1.30	36.10	54§	19.60	300
301	West Hartford, Conn.[98]	33,776	101,667,759	12	Op	12.11*	5.55*	.26*	.58*	18.50	100	18.50	301
302	Paducah, Ky.	33,765	24,108,551	—	—	17.80	11.20						302
303	West Palm Beach, Fla.	33,693	36,466,430	15	1	36.00			N				303
304	Easton, Pa.[t]	33,589	41,356,408	0	4	12.00	14.50	8.50	N	35.00	93§	32.45	304
305	Alexandria, Va.[99]	33,523	54,000,000*	15*	2	—	—	—	N	25.00	50	12.50	305
306	Elkhart, Ind.[100]	33,434	44,500,000*	—	2	13.40	11.40	5.80	1.30	31.90	60	19.14	306
307	Wilmington, N. C.[p]	33,407	42,655,100	18	4	13.50	2.90	3.10	N	19.50	—	—	307
308	Watertown, N. Y.[o]	33,385	46,878,047	0	1	16.50	12.70	8.80	—	38.00	98§	37.38	308
309	Amsterdam N. Y.[o]	33,329	26,224,112	0	4	15.08	24.60	11.80	—	51.48	65	33.46	309
310	New Brunswick, N. J.[n]	33,180	41,412,482	10	4	19.55	16.00	13.22	2.93	51.70	70	36.19	310
311	University City, Mo.	33,023	43,411,234	15	1	8.80	16.30	9.00	.90	35.00	50	17.50	311
312	Nashua, N. H.[101]	32,927	41,755,145	37	—	30.55	.16	3.89	N	34.60	100	34.60	312
313	Bloomington, Ill.[102]	32,868	20,500,519	26	2	22.40	22.40	3.60	N	48.40	35	16.94	313
314	Port Huron, Mich.[j]	32,759	37,412,950	14	1	13.94	10.68	6.19	N	30.81	100	30.81	314
315	Danville, Va.	32,749	Not reported										315
316	Fargo, N. Dak.[103]	32,580	42,917,355*	31*	2	21.92	21.88	9.24	4.38	57.42	50	28.71	316
317	Hagerstown, Md.	32,491	50,500,000*	10	1	5.00	—	12.20	1.20	18.40	100	18.40	317
318	Muskogee, Okla.[r]	32,332	15,806,104	33	2	7.49	16.19	10.15	N	33.83	62§	20.81	318
319	Spartanburg, S. C.[104]	32,249	10,114,036	43	1	57.00	28.50	23.50	N	109.00	18	20.09	319
320	East Providence, R. I.[105]	32,165	51,289,340	22	4	—	—	N	N	23.80	100	23.80	320
321	Santa Ana, Calif.	31,921	28,114,570	63	2	16.00	23.33	17.32	N	56.65	33	18.69	321
322	Newburgh, N. Y.	31,883	39,098,522	0	3	20.66	12.70	3.59	.07	37.02	86	31.84	322
323	Lubbock, Texas	31,853	33,122,005	23	1	8.50	10.00	5.00	7.20	30.70	64§	19.72	323
324	Ottumwa, Iowa[106]	31,570	28,051,801	—	2	22.26	28.92	11.27	N	62.45	60	37.47	324
325	Newark, Ohio	31,487	Not reported										325

[98]**West Hartford.** Breakdown of total rate of $18.50 estimated on basis of appropriations.

[99]**Alexandria.** Rate for personal property is $28 per $1,000.

[100]**Elkhart.** City rate includes $.60 library and $1.14 township rates. See footnote e.

[101]**Nashua.** City rate includes most of school rate.

[102]**Bloomington.** City rate includes $3 township and $3.70 sanitary district rates. See footnote da.

[103]**Fargo.** Assessed valuation includes an estimated $4,900,000 in corporate utilities assessed by the state. City rate includes $2.46 city park system rate. Law specifies that realty must be assessed at 100 per cent, but millage is computed on 50 per cent of the assessed valuation. After this year millage will be computed on 75 per cent of assessed valuation.

[104]**Spartanburg.** City rate includes $5 metropolitan sewer district rate.

[105]**East Providence.** Assessed valuation includes $2,293,180 intangible personal property taxed at rate of $4 per $1,000.

[106]**Ottumwa.** Rate for Ottumwa independent center No. 1 is $45.96.

	City	Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
326	Alton, Ill.[107]	31,255	15,775,900	29	2	23.10	22.50	5.50	N	51.10	50	25.55	326
327	Middletown, Ohio[108]	31,220	66,557,179	35	2	3.55	8.34	3.52	N	15.41	80	12.33	327
328	Salem, Ore.	30,908	17,225,617	27	4	23.80	22.60	17.50	—	63.90	42	26.84	328
329	Marion, Ohio	30,817	39,216,750	27	2	5.54	8.52	2.54	N	16.60			329
330	Eau Claire, Wis.	30,745	27,246,480	13	2	8.25	18.98	7.50	.27	35.00	73	25.55	330
331	Newport, Ky.	30,631	22,854,180	4	2	18.20	11.00	—	—	29.20	66	19.27	331
332	Petersburg, Va.	30,631	27,061,464	17	4	—	—	N	N	22.50	80	18.00	332
333	Wyandotte, Mich.[j]	30,618	49,520,200	12	1	12.50	11.06	5.04	N	28.60	100	28.60	333
334	Clarksburg, W. Va.[z]	30,579	53,658,480	—	2	5.00							334
335	Newport, R. I.[u]	30,532	74,094,700	39	4	—	—	N	N	24.50	100	24.50	335
336	New London, Conn.	30,456	49,745,003	13	2	—	—	—	—	32.50	95	30.88	336
337	Owensboro, Ky.	30,245	18,282,209	25	1	10.50	13.60						337
338	Everett, Wash.[109]	30,224	16,763,313	32	2	23.00	13.00	10.00	2.40	48.40	50	24.20	338
339	Bristol, Conn.	30,167	66,169,020	31	2	—	—	—	—	27.00	90	24.30	339
340	Inglewood, Calif.	30,114	25,292,415	8	2	14.00	23.37	22.35	N	59.72	50	29.86	340
341	Parkersburg, W. Va.[s]	30,103	48,328,710	42	2	5.00*	9.18	4.06	.10	18.34			341
342	West Haven, Conn.[110]	30,021	55,239,067	12	2	—	—	—	—	23.25	100	23.25	342
343	Hutchinson, Kans.	30,013	29,123,015	33	2	16.77	18.23	3.81	.70	39.51	68§	26.76	343

[107]**Alton.** City rate includes $4.10 township rate.

[108]**Middletown.** County rate includes $.92 conservancy flood rate.

[109]**Everett.** City rate includes public utility district rate of $1 and port district rate of $2 (estimated to be that of last year—1944).

[110]**West Haven.** The rate shown is for one of three fire districts. The rates for the two other fire districts are $24 and $24.40 per $1,000.

(See next page for General Notes.)

GENERAL NOTES

[a]**Alabama.** The legal basis of assessment is 60 per cent of true value. The rates shown are actual rates. *Homestead Exemption:* First $2,000 of assessed value of homesteads exempt from state tax only.

[b]**Arkansas.** *Homestead Exemption:* The first $1,000 of assessed value of homesteads exempt from state tax only.

[c]**Florida.** State tax levy discontinued. County assessments placed on 100 per cent of cash value basis. *Homestead Exemption:* The first $5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

[d]**Georgia.** Intangibles are assessed at 100 per cent of true value and taxed at from $.10 to $3 per $1,000 by state only. *Homestead Exemption:* First $2,000 of assessed value of homesteads exempt from state, county and school district rates except for debt service on debt incurred previous to act.

[da]**Illinois.** Assessment ratios shown (except where otherwise indicated) are those reported by local authorities.

[e]**Indiana.** County tax rate includes township rate. Library rate included in school rate.

[f]**Iowa.** No state levy on property. Legal basis of assessment is 60 per cent of true value. *Homestead Exemption:* Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemption is 25 mills on the first $2,500 of assessed values or $62.50 which was allowed in 1945. This applies to the state and all local units of government.

[g]**Louisiana.** *Homestead Exemption:* Applies to state, parish and special district taxes only, except that New Orleans (no other city) may also exempt homesteads from city taxes. Maximum exemption is $2,000 allowed hereafter. New homes are exempt from all state and local levies for three years following their completion.

[h]**Massachusetts.** In many cities the division of the total rate into city, school, county and state purposes is not available and only the total rate is shown.

[j]**Michigan.** County rates shown were fixed to cover fiscal year starting December 1, 1944. The new rates are not fixed in time for inclusion in this report except in the case of Wayne County.

[k]**Minnesota.** *Property Classification:* There are five classes of property assessed at varying percentages of true value: platted real estate at 40 per cent, except for first $4,000 of homesteads which is assessed at 25 per cent; unplatted real estate at 33 1/3 per cent, except first $4,000 of homesteads at 20 per cent; iron ore at 50 per cent; and personalty in three classes at 10 per cent, 25 per cent and 33 1/3 per cent. The first $4,000 of true value homesteads is exempt further from state levies except debt service on obligations issued prior to the enactment of the law. Assessments average 35 per cent of true value in Minneapolis and St. Paul, and 40 per cent in Duluth. Tax rates shown are actual rates.

[m]**Mississippi.** *Homestead Exemption:* First $5,000 of assessed value exempt from state taxes and levies for maintenance and current expenses of counties, school districts and road districts.

[n]**New Jersey.** The soldier bonus, formerly included in state tax levy, has been discontinued. State rate now consists of a school tax which is distributed back to the school districts. For comparison with former years, this item is left under state rate, although it might justifiably be added to the school rate.

[o]**New York.** Realty valuations include public utilities. Where state rate is not shown it is included in county rate. The ratio of true value at which property is assessed in New York cities is the subject of considerable controversy. The ratios shown in the tabulation are those given by local officials and in some cases differ from those given by the State Tax Commission. The reader may choose the ratio he believes most accurate:

	State Tax Commission	Local Officer
New York City	100%	100%
Rochester	95	93
Syracuse	96	100
Yonkers	95	100
Albany	93	95
Utica	82	82
Schenectady	88	85
Binghamton	92	100
Mt. Vernon	96	100
New Rochelle	85	100
Elmira	80	85
Poughkeepsie	84	70
White Plains	95	100

[p]**North Carolina.** *Homestead Exemption:* Authorized but enabling legislation not yet enacted.

[q]**Ohio.** Realty assessment includes public utility valuation.

[r]**Oklahoma.** *Homestead Exemption:* The first $1,000 of assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

[t]**Pennsylvania.** Tangible personal property is not subject to city rate except as noted.

[u]**Rhode Island.** There is no county government in Rhode Island. State does not tax real property. School rate included in city rate.

[v]**South Dakota.** *Homestead Exemption:* Homesteads are exempt from state levies only. However, the state tax has been abolished on all property.

[w]**Texas.** First $3,000 of assessed value of homesteads is exempt from state taxes only.

[x]**Utah.** *Homestead Exemption:* Authorized but not yet effective.

[y]**Washington.** Legal basis of assessment is 50 per cent of true value.

[z]**West Virginia.** *Property Classification:* Property in cities is divided into three classes: Class I property (intangible personal property) pays ¼ full rate. Class II (property occupied by the owner as a residence) pays ½ full rate. Class IV (all real and personal property not in class I or II) pays the full rate. *Homestead Exemption:* Homesteads may be taxed at not more than 1 per cent of assessed value.

News in Review

City, State and Nation

Edited by H. M. Olmsted

Recent Elections Further Council-Manager Plan

Commissions Selected to Frame New Charters

IN the November elections three cities were added to the steadily growing list of municipalities having the council-manager plan of government, and another elected a council pledged to support a new manager charter. Three municipalities adopted the plan in September and October elections, in addition to two (Old Town, Maine, and Corpus Christi, Texas) which voted in those months and were reported in this department in the November issue.

By a vote of 1,499 to 405 on November 5, **Sarasota, Florida,** became the 41st municipality in that state to adopt the council-manager plan. Less than half the registered voters participated, but the ratio of nearly four to one in the actual vote was conclusive. A council of five members is to be elected on December 4, two to serve for three years, two for two years and one for one year. They will receive no salaries. The charter movement was sponsored by the City Government Committee of the Chamber of Commerce, and was strongly supported by the *Sarasota Herald-Tribune* and campaigned for by an active Citizens' Committee. The legislature in passing the measure, subject to referendum, increased the city's powers over coastal waters and bayous, permitting greater control over illegal fishing and drilling for oil.

In **Key West, Florida,** the first election for the five-member city council under the council-manager charter recently enacted for that city by the state legislature resulted in the choice of three men sponsored by the charter group which had developed from the local committee which drafted the charter. A fourth member elected ran independently but as an opponent of the preceding council and in favor of the new charter—the enactment of which was unanimously opposed by the old council. The former mayor was the only charter opponent elected to the new council. He and one charter group member were elected for four-year terms, and the other three for two-year terms. The charter group intends to continue functioning. One of the anti-charter arguments was that it had not been submitted to a referendum. The council election is an indication that the people are in favor of the new charter.

In **Corbin, Kentucky,** the unofficial results of an election on November 6 were 657 votes for adoption of the manager plan and 649 against it. The plan is not to take effect until 1949, when the mayor and two commissioners who will be elected in November of that year are to appoint the manager. The League of Women Voters actively supported the manager plan, which was opposed by the daily newspaper.

Rockland, Maine, adopted a council-manager charter at a referendum election on September 10, each of the city's seven wards voting in favor. The first council under the new charter is to be elected on December 3 and will take office on December 17. It will consist of five members elected at large for staggered three-year terms.

Brookfield, Missouri, on November 6, adopted the council-manager plan by a vote of 1,037 to 642. A council of five will be elected next April after the primary election to narrow the field to ten.

On October 25 the voters of **Pitts-**

burg, Texas, decided 244 to 6 for the city council to appoint a city manager.

Speaker Frederic B. Willis of the Massachusetts House of Representatives introduced on October 22 a bill permitting the people of **Boston** to vote in the 1946 state elections on adoption of the Plan E form of government (city manager under a council elected by proportional representation), similar to that in the adjacent city of Cambridge. Speaker Willis declared: "I am satisfied that the council-manager form of government is the simple, modern and efficient way of handling a city's affairs." Mayor-elect James M. Curley has announced his opposition.

The New York Court of Appeals, highest court of that state, on October 24 upheld lower court decisions holding invalid the petitions of the so-called People's League for Government—American style, to change the city government of **Schenectady** from the manager form (Plan C) to the mayor-alderman form (Plan D). The petitions failed to give requisite information and had been ruled to be insufficient and illegal.

At the election on November 6 **Osborn, Ohio,** voted favorably—374 to 135—on the question of choosing a commission to frame a new charter. At the same time fifteen persons were elected as commission members. The *Osborn-Fairfield Herald* has campaigned vigorously for a new charter, advocating the manager plan as best for the village.

Spanish Fork, Utah, voted 812 to 212 at the November election in favor of a commission to frame a new charter; the voters also chose twelve charter commissioners.

The City Charter Commission of **Greenville, Texas,** at a meeting on October 11 attended by thirteen of the fifteen members, voted unanimously for the council-manager plan. A council of five members elected at large by plurality vote was also favored.

Van Wert, Ohio, is showing interest in the council-manager plan.

On December 13 **North Vancouver, B. C.,** will vote on a by-law to make the manager plan mandatory.

Cities Adopt Charter Amendments

Detroit, Michigan, and Youngstown, Ohio, adopted all charter amendments and San Francisco approved eleven of fourteen amendments up for consideration on November 6, according to the International City Managers Association.

Of the six amendments approved in Detroit, one establishes a city employees' benefit plan with death, hospital and surgical benefits, another creates a commission to operate a historical museum, and a third places court employees, with minor exceptions, under the Detroit Civil Service Commission. Twelve modifications were approved in the present city employees retirement system, the major changes being a reduction from fifteen years to ten years for the minimum service on which a pension is computed and a reduction from twenty years to ten years as the minimum service for an accidental disability pension. The other amendments concern acquisition of property for recreational and public purposes and consolidation of city funds.

Youngstown amended its charter by a four-to-one vote to provide two-year instead of the present four-year terms for mayor and vice-mayor, with the provision that they may be re-elected.

The San Francisco amendments adopted, according to complete semi-official returns, include one that extends the maximum period for which leases may be granted on airport property from twenty to forty years;

another permits police and firemen who have been injured while in the armed forces to transfer after discharge to other city departments. Salary increases for both the police and fire department personnel and equal pay are granted in another amendment. Others concern extension of civil service rights to additional city employees, standardization of salaries of appointive officers, authority granted to city officials to enable them to purchase commodities either from the federal government or the state without advertising for bids or securing written contracts, and removal of the $6,000 maximum salary limit on salaries of certain city officials.

A proposal to abolish Toledo's proportional representation system of electing councilmen was voted down.[1]

Portland, Maine, Revamps City Council Setup

By a recent charter amendment Portland, Maine, increased the number of city councilmen from five to nine and decreased their terms from five years to three. Only one-fourth of the city's registered voters went to the polls to vote on the amendment. Six councilmen are to be residents of districts they represent, although all six, as well as the other three councilmen, will be elected at large. Under the previous plan all councilmen were elected at large, one being elected each year for a five-year term.

Wilmington, N. C., Extends City Limits

By a vote of 2,857 to 1,564 on November 6 the electors of Wilmington, North Carolina, and of the suburban areas of East Wilmington and Sunset Park approved extension of the city limits to include these suburban districts. They are reported to contain a population of about 11,000 raising the city's population to more than 50,000.

[1]See p. 581, this issue.

Freeholders Commission Submits Seattle Charter

A new charter for the city of Seattle will be voted on at the city general election, March 12, 1946. It has been prepared by the Freeholders Charter Commission which was preceded by the Charter Advisory Committee. The existing charter dates from 1896, with numerous subsequent amendments, and takes up 69 pages of fine print. The proposed charter is less than half as long.

The Municipal League of Seattle cooperated with information and suggestions and was voted a resolution of appreciation by the commission.

The chief changes, as listed by the Municipal League, include somewhat increased power for the mayor, together with a four-year term instead of two and a salary increase from $7,500 to $10,000. He is authorized to appoint the police chief and health director for indefinite terms, with Council confirmation, instead of for five-year terms as at present, and may remove them for cause on filing reasons with the Council.

Councilmen would be elected for four years instead of three. There would be biennial elections instead of annual. The Board of Public Works, consisting of the superintendents of lighting, water and buildings and the city engineer, would hold office for four years instead of three, and would be increased by a superintendent of transportation after outstanding RFC loans for the acquisition of the transit system are all paid and the life of the present transit commission concurrently expires.

Salary changes other than the mayor's include increases from $3,000 to $4,800 for councilmen, from $4,800 to $7,500 for the corporation counsel, and from $4,200 to $6,000 for both the comptroller and the treasurer. The

new "basic" salaries are subject to change by the Council but not during the incumbents' terms.

The police chief, for whom the present charter specifies no qualifications, would be appointed from the winners of the three highest standings in a competitive examination held under the direction of the mayor. The fire chief, for whom no qualifications are now specified, would be required to have had at least ten years of service in a fire department of a city of 100,000 or more. Qualifications for city engineer and health director are increased.

A planning commission, not now a charter body, would be established as an official municipal agency with nine members, three *ex officio* and six appointed by the mayor with council confirmation.

A new budgetary provision is that revenue estimates must be based primarily on the previous year's collection and on legally authorized sources; an appropriation to cover uncollected taxes is required.

The purchasing agent's authority to make purchases for public improvements done by day labor, now uncertain, is made specific.

Utility fund revenues are not to be taken by the city until provision has been made for debt service and betterments.

Initiative and referendum measures, now subject to repeal or amendment only by another vote of the people, would be subject to amendment or repeal by the Council after two years. No expenditure over $20,000 authorized in such direct legislation is to be incurred until funds are provided.

Court Outlaws Lobbying by Michigan League

A recent Circuit Court decision in Michigan in a suit to prevent the city of Kalamazoo from paying dues to the Michigan Municipal League[1] permits the city to pay such dues, provided the league does not use the money to carry on lobbying activities. The court found that representatives of the league were active in urging the passage or defeat of various bills in the legislature — although "no claim is made that such activities were tainted with bribery or other unethical practices." It went on: "In the opinion of this court direct attempts to influence legislation through so-called lobbying activities is not a legitimate function of the league, and must be left to the municipalities themselves and to private persons interested therein."

Cities Seek Solutions for New Parking Problem

With the close of the war the automobile parking problem has become acute in many cities, which are examining proposed solutions and the question of what public assistance may be provided to solve the problem in the central business area, the American Society of Planning Officials reports.

Such assistance may be needed to assemble land and make street closings or other changes for large parking facilities. Condemnation is necessary in some instances to secure larger sites in desirable locations. Ten states have permissive legislation for cities to acquire land and engage in parking operations. Minnesota has provided for the creation of a parking district authority with power to assess taxes, upon the initiative of the owners of 60 per cent of the property.

Central business district parking plans, in addition to commercial parking lots, have been developed by merchants through cooperative arrangements and by municipalities which have either operated the facilities

[1]See the REVIEW, March 1945, p. 134.

publicly or leased them to private operators, according to information from the Detroit Plan Commission.

A cooperative plan has been operated by Oakland, California, merchants on leased land, and by San Francisco merchants in an underground garage. Public facilities are operated in Garden City, New York; Racine, Wisconsin; Burlingame, California; and Flint, Kalamazoo and Bay City, Michigan.

Kalamazoo, for example, has a municipal parking lot with a capacity of 390 cars. The total cost, $60,000, was assessed against the property believed to benefit, on the basis of zones, the first two being assessed 40 per cent and the third 20 per cent. The assessments were based 50 per cent on area and 50 per cent on valuation.

This lot may be used free for two hours, the third hour is charged at ten cents and each additional hour at five cents. Between 8.30 A.M. and 6 P.M. three attendants are on duty. The city manager reports that 85 per cent of the users of the lot do not pay for the service, that is, they park for two hours or less or park after 6 P.M.

Connecticut Contest for Municipal Reports

The Institute of Public Service of the University of Connecticut, at Storrs, is conducting a statewide contest for the best town and city annual reports. The contest closes January 2, 1946.

U. S. Mayors' Conference to Meet in New York

The 1945 annual conference of the United States Conference of Mayors will be held in New York City at the Astor Hotel, December 10-12. Among important questions for discussion are housing, public works, airports, cities and the federal aid highway program, the cities' concern with reconversion and unemployment, surplus war property and the veteran in relation to his community.

Kentucky Adopts Absentee Voting Amendment

At the November 6 election Kentucky adopted an amendment to the state constitution which partly removes a restriction on voting which had effectively prevented the participation of anybody away from home in state or local elections. The amendment authorizes the legislature to provide for absentee voting.

James W. Martin
University of Kentucky

New York Voters Use Care on Amendments

Six constitutional amendments were passed upon by the people of New York State on November 6. One was defeated and the other five received widely varying majorities, indicating the exercise of much discrimination by the voters.

The losing amendment would have required the governor and lieutenant governor to be elected together, as in the case of the president and vice president.

Almost defeated was a veterans' preference amendment which greatly extends substantial existing preferences. In appointing to a "competitive" civil service position (including the teaching service) it will be necessary to exhaust first the list of disabled veterans passing the examination and then the list of other veterans who pass before even the best qualified non-veteran can be reached, according to the Citizens Union of New York City, which organization, along with many others, opposed the amendment as a menace to the public service. In New York City the amendment lost by a

narrow margin which was overcome by upstate votes.

Three amendments that carried by large majorities will eliminate special elections for lieutenant governor unless a governor is also to be elected, will permit the division of large towns (townships) in setting up districts for the Assembly (lower house of the legislature) and will allow county supervisors to override decisions of the "county executive" on local legislation. The last of these three will apply at present to only two counties, which have elective county executives.

Another amendment, which ran behind in New York City but passed by virtue of upstate votes, permits rural voters in districts without personal registration to vote in districts from which they had moved within 30 days preceding the election — a privilege denied other voters.

A statewide referendum on increasing state housing subsidies from $5,000,000 to $6,250,000 per annum was approved by a large margin.

The results of the vote in New York City only on all seven matters coincided with the recommendations of the Citizens Union, which were also followed by various newspapers. The New York City vote on the veterans amendment, which received the highest total, was about 600,000 as compared to nearly 2,000,000 votes for mayor.

Veterans' Legislation Adopted in 46 States This Year

Laws affecting the rights, benefits and privileges of veterans, members of the armed forces, their dependents and their organizations were enacted or amended in 46 states during 1945, the Council of State Governments reports. All 48 states now have state organizations to handle veterans' affairs as the result of action taken in 1945 or earlier. Mississippi and Louisiana legislatures did not meet in regular or special session this year.

The changes made in legislation in 1945 are chiefly extensions of prior state laws concerning assistance to veterans in the prosecution of their claims against the United States government, hospitals and home care of veterans, economic grants to veterans and men in service and their eligible dependents to relieve or prevent want and distress, employment preferences and preservation of job rights, land settlement benefits and occupational and tax exemptions.

New legislation passed in 1945 was primarily concerned with veterans of World War II and involved bonuses paid to veterans or their legal heirs, educational grants to eligible veterans to prevent want and distress when federal or other benefit is inadequate to meet the veterans' need, increased educational opportunities and training courses in state institutions, and loans to qualified veterans for their rehabilitation, education or for the purpose of aiding them in the purchase of homes, farms or business.

As noted elsewhere,[1] the voters of New York State adopted on November 6 by a narrow margin an amendment giving great civil service advantages to veterans.

New State Zoning Laws Protect Airports

In twelve states—Florida, Illinois, Iowa, Nebraska, New York, North Carolina, Oklahoma, Pennsylvania, Tennessee, Utah, Washington and Wisconsin—zoning laws governing the construction and location of structures within airport hazard areas have been adopted during current legislative sessions, the American Society of Planning Officials has announced.

[1]See p. 571, this issue.

The Iowa legislation, which allows political subdivisions to adopt airport zoning regulations to limit the heights of nearby structures and to eliminate other hazards, is said to be somewhat typical. Illinois authorizes the Department of Aeronautics, municipalities and other political subdivisions to exercise zoning powers and in addition to acquire air rights and other interest in land to prevent creation of and to eliminate hazards to air navigation.

Besides containing regular zoning provisions, North Carolina law provides for the acquisition, construction and maintenance of airports. Tennessee authorizes the expenditure of public funds for the elimination of airport hazards.

An amendment was passed to a Wisconsin law which provides that cities, villages, towns or counties shall have the right to condemn property needed for airports. Wisconsin also authorized municipalities or other political subdivisions of adjoining states to acquire and operate aeronautical projects in the state conditioned upon a reciprocal grant of authority to municipalities or other political subdivisions in Wisconsin.

A general zoning law was passed by Texas during the recent legislative session. It authorizes the legislative bodies of cities having a population of more than 290,000 to divide the city into neighborhood zoning areas, provided that a comprehensive zoning ordinance has been adopted under the law of the state.

Constitutional Revision Discussed in Kentucky

On September 17 a group of Kentucky educators, journalists and public officials met at Frankfort and organized a Society for the Discussion of the Kentucky Constitution. This organization was perfected in view of the fact that the last session of the state legislature passed a resolution calling for a convention to revise the state's 54-year-old constitution.

Before such a convention can be held it is necessary for the resolution to be passed again by the 1946 regular session of the General Assembly. If it is so passed the question will then go to a vote of the people in the general election of 1947, at which time it will be necessary for the proposition to secure a majority of all votes cast for or against it, which majority must equal one-fourth of the number of qualified voters who voted in the last preceding general election. The proponents of a new constitution realize that this is quite a hurdle and they are making their plans at the present time.

The society has as its primary purpose the promotion of discussion on the pros and cons of calling a constitutional convention. One debate on the subject, promoted by some of the leading members of the society, was held prior to its formal organization. Another debate was held prior to the general election this fall and steps are being taken to organize debates and forums at the various institutions of higher learning in the state. The society is also promoting discussions before luncheon clubs, the League of Women Voters and other similar organizations. The Lexington chapter of the League of Women Voters has already planned a study group and invited several members of the faculty of the University of Kentucky to lead discussions on various phases of the state constitution.

The proponents of a new constitution are looking forward to the organization of a "grass roots" movement if the resolution is passed by the 1946 session of the General Assembly, which now seems assured.

J. E. Reeves
University of Kentucky

Researcher's Digest

Research Bureaus—Watchdogs of the Treasury

Baltimore and Milwaukee Groups Check on Budgets

ARE budget funds wisely proportioned to city functions?" asks the **Baltimore Commission on Governmental Efficiency and Economy,** which devotes several issues of *Your Tax Dollar* to 1946 budget matters. Calling attention to the rundown condition of much of the city's equipment, it comments that adequate maintenance, now that the war is over, is the number one requirement.

In analyzing major changes in budget revenue and appropriations during the last fifteen years (data shown for 1930, 1940 and 1945) the commission stresses the fact that 82 per cent of the budget increase over the past decade has been for personnel and welfare; less than one per cent for public works operation, maintenance and repair material (other than payroll of the Department of Public Works). Meanwhile, motor equipment is run down, an estimated $75,000,000 of street paving needs replacement; swimming pools in the parks, structures of the Bureau of Water Supply and the Bureau of Sewers, as well as city piers, need immediate attention.

"This commission has been urging repeatedly," says *Your Tax Dollar* for October 6, "that if the everyday services essential to citizens are to be preserved and if the public facilities universally used by citizens are to be restored and adequately maintained, some substantial adjustment must be made in budget allocations so as to put first things first and to draw a sharp distinction between needs and wants."

The **Citizens' Bureau of Milwaukee** also devotes a number of issues of its *Bulletin* to budget matters. It comments on the need of a coordinated budget for the five taxing units within the county of Milwaukee, asks whether Milwaukee can maintain its present tax rate position—twelfth (or average) as compared to the 25 largest cities, and points out that the $1,625,000 payroll increase requested by the Common Council (salaries and wages included in the 1946 tentative budget amount to 54 per cent of the total city budget) is a 13 per cent increase over 1945 salary appropriations and a 55 per cent increase over those for 1941. It suggests that a definite plan should be made—such as an annual tax—for the liquidation of the tremendous delinquent tax burdens acquired during the depression years. Commenting that the Common Council has paved the way for improved personnel administration by creating the position of classification examiner, the bureau suggests that appointment of a budget examiner, in accordance with the Board of Estimates' recent recommendation, will pave the way to securing full benefits from the 1943 legislative modernization of Milwaukee's budget law.

California's Employment Problem

The reconversion problem in California differs from that in other parts of the country because of three main factors, says Samuel C. May in *Postwar Unemployment Problem in California, 1945-1947*, published by the **Bureau of Public Administration of the University of California.**[1] These factors, somewhat similar to those in other Pacific

[1]Fifteen pages, no charge.

Coast states, include the tremendous increase of population in recent years, expansion of employment in war manufacturing and federal civilian employment, and the small percentage of prewar employment in heavy industry. "California did not *convert* existing industries into war work," says Professor May, "but superimposed these huge industrial establishments on the existing economy." Citing figures to show that even under the most favorable conditions jobs must be found for 1,050,000 unemployed he comes to the conclusion that "taking the most optimistic interpretation of the factors set forth above, it is wishful thinking to conclude that California can avoid a very severe unemployment problem. . . . What will be needed above everything else is cooperation between labor, industry, agriculture, business and government on all levels on a scale at least commensurate with that which we have witnessed during the war itself."

Seeks County Efficiency

"The government of St. Louis County is characterized by popular election of administrative officers, lack of any strong executive and a large degree of state control," says the **St. Louis Governmental Research Institute** in its bulletin, *Mind Your Business.* The institute presents an organization chart of the present county government—the first published for the county—which shows a total of 45 officers elected. It calls attention to the fact that the county has no executive comparable to a governor or mayor or the manager of a business organization. "Through adoption of a home rule charter," claims the institute, "the voters of St. Louis County can give a county board or commission more adequate power to determine policies and to enact ordinances. They can also provide for an effective executive, reorganize the administrative agencies in an efficient manner, and place such restrictions on the use of the taxing power as may seem proper."

* * *

Bureau of Airports

"Is it advisable to create a bureau of airports in Philadelphia's Department of Public Works?", the **Philadelphia Bureau of Municipal Research** is asked by the **Citizens' Council on City Planning.** The bureau's answer is yes: the creation of a separate bureau of airports would make the city's airport administration loom larger in the public eye; would emphasize the responsibility of the official in charge of airports and increase his opportunity for leadership in the development of the city's airport program; appropriations for airports would be made to the bureau rather than to the office of the director of the Department of Public Works and people could readily ascertain the purposes and amounts of these appropriations and the expenditures made.

* * *

Citizens Finance Committee

Los Angeles' City Council, at the suggestion of Councilman Ed J. Davenport, has approved creation of a citizens committee for the study of the city's fiscal situation by a vote of ten to four. The committee, made up of representatives of business, civic and labor groups, is expected to make a report in thirty days after its appointment.

* * *

Electing the Sheriff

Commenting on the proposed constitutional amendment offered in Pennsylvania which would permit the county sheriff to succeed himself, the **Philadelphia Bureau of Municipal Research** says that "for Philadelphia it appears harmless but not helpful. . . . The great need here goes far beyond

giving the state legislature the power to fix the length of time a person may serve continuously as sheriff; it includes giving the legislature the power to effect a complete consolidation of Philadelphia's city and county governments."

* * *

Study in Contrasts

The **Providence Governmental Research Bureau** contrasts the graduation of the city fire department's first promotional school class, where candidates for promotion were designated on the basis of merit alone, with appointment of a superintendent by the board of one of the city's hospitals, when it passed over a man who had served thirteen years as deputy superintendent and "enjoyed the confidence and respect of the medical profession and his fellow employees." Suggests the bureau, "The organization and subsequent operation of the fire training school had given promise of improved personnel policies but careful calculation could not produce a better method of depriving government of capable public servants than the action of the hospital commission."

* * *

What Price Stable?

A report of the **Cleveland Bureau of Governmental Research** on a proposed new horse barn for the mounted police unit raises two questions: (1) Should a stable to accommodate some fifty-odd horses cost $130,000? (2) Is there any need for a new stable at all, in view of the fundamental doubt about the need for the mounted unit? J. M. Leonard of the Detroit Bureau of Governmental Research, consultant of the Cleveland bureau's police survey, comments that "this runs about $2,300 per horse stall, which exceeds the cost per room for high class residences. Something must be wrong." A digest of Mr. Leonard's comments on the proposal is published in *Greater Cleveland.*

Citizen Action

Edited by Elsie S. Parker

Committees Report on Community Problems

Studies on Welfare and Recreation Published

THE Committee on Reorganization of Community Services of the **Woman's Foundation, Inc.**, composed of 27 men and women from the fields of education, health, welfare and recreation, has published its report, *The Road to Community Reorganization.*[1] Under the chairmanship of Mrs. Eugene Meyer of Washington, assisted by Leonard W. Mayo of Cleveland, meetings were held, community and governmental studies examined and conferences arranged with experts in the fields explored.

The committee's recommendations include:

In Local Communities

Organization of coordinating bodies of representative citizens to study, strengthen and extend community services in education, health, recreation and welfare as needed; establishment of community service centers or of information and referral centers to aid in the coordination of services and to provide information, advice and service to citizens and families; recruiting and selection of both volunteer and professional personnel to administer community services; improved financing of community services in cooperation with state and federal agencies, both public and private.

In the States

Organization of a state council or interdepartmental committee to co-

[1]The Woman's Foundation, Inc., New York City, 1945. 32 pp.

ordinate and when feasible to integrate the functions of education, health, recreation and welfare; extension and substantial improvement of such functions; close cooperation with local communities in providing leadership, adequate standards of service and financial aid; clarification of the role of the state in relation to local communities and the federal government.

In the Federal Government

Establishment of a federal department of education, health, recreation, welfare and social insurance, headed by a secretary with cabinet rank, and three assistant secretaries of education, health and welfare, all of whom should be appointed by the President and confirmed by the Senate; acceptance by this department of responsibility for program planning in cooperation with national, state and local agencies, both public and private, for standard-setting in cooperation with appropriate state agencies, for furnishing financial aid to states and localities (through the states) and for research as needed.

Los Angeles Study

The **County Citizens Committee on Parks, Beaches and Recreation Facilities,** which was created by the Board of Supervisors of Los Angeles County late last year because "the existing park, beach and recreational facilities of many incorporated and unincorporated areas are inadequate," has made its report. The committee was composed of sixteen members, three designated by each of the five county supervisors, with Charles W. Eliot, planning expert, appointed at large and made chairman.

The committee's report, *Parks, Beaches and Recreational Facilities for Los Angeles County,*[2] has been published by the Haynes Foundation. It recommends that a County Park, Beach and Recreation District be created to include the entire county or at least the area south of the San Gabriel Mountains and covering all incorporated and unincorporated territory;[3] that the governing authority for such a district rest in the Board of Supervisors with a County Park, Beach and Recreation Commission of five members, a director of county parks etc. appointed by the Board of Supervisors on recommendation of the commission, and consolidation and integration of existing county park, playground and related activities under the new commission and director.

The report discusses existing recreational facilities in Los Angeles County, the need for additional facilities and for their county-wide administration and finance. An appendix covers county and metropolitan organization for parks, beaches and recreation in other parts of the country. Included also is a map of the Los Angeles metropolitan region showing parks, playgrounds, golf courses, beaches, schools, etc.

Cleveland Postwar Plans

The most recent publication of the **Postwar Planning Council of Greater Cleveland,** which is trying to help solve the planning problem of its community on a metropolitan basis, is "Rolling Along!". The fifteen-page leaflet is attractively illustrated with small drawings and has obviously been prepared for those who have little time to delve into more weighty reports. It describes how the council works, what it has been doing and the progress it has made.

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[2]Los Angeles, 18 pp., 10 cents.

[3]The committee does not propose that municipalities or special districts in the county give up jurisdiction over parks etc. unless they so contract with the proposed county agency.

Seattle League Creates Advisory Council

The new Advisory Council of the **Seattle Municipal League** has held its first meeting, electing O. B. Thorgrimson and Mrs. Carl L. Cooper as chairman and vice chairman respectively. J. W. Clise, member of the league's Board of Trustees and temporary chairman, outlined the history of the league and demonstrated how its objectives and programs are correlated with "those freedoms which we Americans hold dear." He called attention to the fact that "the basic tool of the league is education, that is, fact-finding and fact-disseminating. We believe our citizens will act intelligently on their problems if they clearly understand them." Mr. Clise expressed the hope that by the creation of the Advisory Council the Board of Trustees and the league would be strengthened by the advice of experienced and senior citizens who may not be in a position to serve actively as committee or board members. A proposal by William M. Livengood that the council suggest to the league's board that a study be made of the Milwaukee plan for debt reduction, to determine its applicability in Seattle, was adopted.

Teaching Democracy in the Schools

"Feeling that student governments, particularly school councils, had been in operation long enough to have accumulated valuable experience," says Richard Welling, chairman of the **National Self-Government Committee,** "we invited Dr. Kelley and Mr. Faunce to set forth the highlights of this experience." *Your School and Its Government,* by Earl C. Kelley and Roland C. Faunce,[1] is the result.

Though citing no specific examples, the authors describe the type of student council which will best, in their opinion, educate the student in the ways of democracy. "We must see that our schools are organized in such a manner that they take the emphasis off regimentation," they warn. "Many of our schools are still thoroughly autocratic. . . . If we know anything about education at all, it seems clear that we cannot teach an idea when our method of operation and living contradicts the very words as they fall from our lips. . . . The child must practice cooperative living and self-government in the school room if he is to be able intelligently and effectively to take part in a working democracy when he reaches adult life."

Included in the study are suggestions on how school councils should be organized and what they can do. "There seems to be practically no limit to the services which councils can and do perform for their schools, unless it is the limit which doubting adults often place upon the scope of the council."

From War to Peace

The **New York League of Women Voters** is appealing to its members to "talk to your Red Cross leaders, your U.S.O. and civilian defense organizers, and ask them for help in turning their volunteers from war work into the equally important fight for peace. Can't you get the names of these women," it inquires, "and interest them individually in specific league jobs? You must remember, of course, that the work you offer must be as tangible as a pile of bandages, as clearly useful as a pint of blood, as important as a ration book."

* * *

Taxpayer Training School

The **Massachusetts Federation of Taxpayers Associations** will start in the

[1]National Self-Government Committee, Inc., New York 5, 1945. 27 pp.

near future a rigorous four-months course to train young men of outstanding qualifications in political science and federation procedures. Such studies are to qualify them for positions on the staff of the federation as secretaries and research experts for local associations, and as field men adequately prepared to step in and aid local associations where no local secretary is available. Lectures on various phases of government will be given by Norman MacDonald, executive director of the federation, members of its staff and outside experts.

* * *

Watching Democracy Operate

Students studying problems of American democracy at the Bloomfield, New Jersey, High School, have been attending sessions of the Town Council. Some of the students travelled also to town council meetings in nearby communities to compare them with meetings in Bloomfield. After studying in the classroom the various forms of municipal government available to communities, an overwhelming majority of the students voted for the council-manager plan even though Bloomfield has the mayor-council form of government.

* * *

Budgeting in a Hurry

"Your City Planning Commission," says the **New York Citizens Budget Commission,** "has allowed the public six days—including a legal holiday and a weekend—to analyze and offer recommendations on a proposed capital budget for the coming year." The budget, which was made public on October 11 and brought to public hearing on October 17, calls for 626 separate construction projects at an ultimate cost of $1,200,000,000. The commission warns that the proposed program is so vast it cannot possibly be financed by the city, even with federal aid, and that it must be reduced.

Legislative Score

The **Massachusetts Civic League,** in its publication *Lens*—"To Focus Public Opinion"—has published its score on the 1945 session of the legislature. Listed are 32 bills supported by the league which became laws. "Never has your secretary seen the legislators under such constant pressure from selfish interests," says *Lens*. "League committees, working overtime to gather and present basic information on bills within their special fields to legislators, kept daily (and sometimes nightly) vigilance to prevent dangerously bad bills from becoming law."

* * *

Legislative Records

Looking forward to the next session of the legislature in 1947, the **Minnesota League of Women Voters** has compiled and mailed out to local leagues the voting records of all members of the 1945 legislature. "It is not too soon now," says *The Articulate Voter,* publication of the league, "for each league to write or interview its representatives in House and Senate, commending or asking for reasons for stands they have taken on measures which the League of Women Voters supports."

* * *

Study Government Setup

"The League of Women Voters should examine the blueprints of the various government machines to determine whether or not they use the best principles of design," suggests the **Wisconsin League.** "Likewise the performances of the machines should be watched for flaws, defects and necessary repairs or replacements."

* * *

Planning by Citizens

"As the individual citizen is the real authority on what sort of community is desired, the best plans can be made only with his assistance," says Margaret Pouder, research associate of the

Tennessee State Planning Commission, in *The Tennessee Planner*. "Not only is it desirable that the citizens have a share in developing a city's plans, but the more citizens there are participating the more effective the planning is likely to be."

* * *

Civic Groups Together

"Civic service will reach a new high in Minneapolis," says the **Minneapolis Civic Council,** announcing that the council and its seven affiliated agencies are now housed in a single building. The other groups concerned are the Minneapolis Civic and Commerce Association, Associated Industries of Minneapolis, Minneapolis Taxpayers Association, Better Business Bureau of Minneapolis, Greater Minneapolis Safety Council, Minneapolis Research Bureau and the Hennepin County Good Roads Association.

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Constitutional Convention

The **Illinois League of Women Voters** continues its efforts in behalf of constitutional revision in Illinois. Topic of a recent round table was "Unpopular Government and the Illinois Constitution."

* * *

Fiftieth Anniversary

The **Civic Club of Allegheny County** (Pittsburgh) celebrated the fiftieth anniversary of its founding with a two-day program on November 2 and 3. On the first day an afternoon meeting was held at the Twentieth Century Club, addressed by Miss H. Marie Dermitt, secretary of the club, founder members who gave brief reminiscences of "yesteryears," and Miss Katherine E. Smith who presented pictures of former Civic Club events. A tea and social hour followed. The Saturday evening program was held in the William Penn Hotel, with Samuel E. Phillips, president of the club, presiding. An address on "The Background of Current Affairs" was given by Martin Agronsky, war correspondent and commentator.

* * *

Annual Meetings

The fourteenth annual meeting of the **Massachusetts Federation of Taxpayers Associations** was held December 1 at the Hotel Statler in Boston. Speakers included Congressman Harold Knutson of Minnesota, Roswell Magill, tax expert, Governor Maurice J. Tobin of Massachusetts, Reginald W. Bird, president of the federation, and Norman MacDonald, its secretary.

Senator Robert A. Taft of Ohio was the principal speaker at the fifteenth annual meeting of the **New Jersey Taxpayers Association** held in Newark on December 1. Other speakers included Sanford Bates, commissioner of the New Jersey Department of Institutions and Agencies, and Mark Jones, of Princeton University.

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New Publication

Beginning with September the **Pittsfield Taxpayers' Association** has been issuing a monthly publication, *This Is Your City*. The October issue is devoted to postwar planning.

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Strictly Personal

Max P. Heavenrich, Jr., has resigned as director of the Department of Governmental Research of the Dayton Chamber of Commerce. He is now consultant and supervisor of an annexation study being made by the Dayton City Plan Commission.

Major Ralph R. Temple has been awarded the Legion of Merit for "exceptionally meritorious conduct in the performance of outstanding services in Italy." Major Temple was formerly a member of the Board of Directors of the Central Queens Allied Civic Council of New York City and later on the staff of the Chicago Civic Federation.

Proportional Representation

Edited by George H. Hallett, Jr.
(This department is successor to the Proportional Representation Review)

Toledo Votes to Keep P. R.

Revolution in Long Beach Fusion Victory in Yonkers

TOLEDO voted once more on November 6 to keep P. R. in its city charter. The vote was 38,444 to 21,429. It was the third time that opponents had put charter amendments on the ballot by petition to repeal the plan since it was first adopted as part of a city manager charter in 1934.

In 1934 the majority for adoption of the P. R.-manager charter was 5,215.

In 1935 the majority to sustain P. R. was 9,216.

In 1937 the majority was 17,824.

In 1945 the majority was 17,015.

Several financial proposals were defeated the same day, but all by smaller majorities than the attack on P. R.

This year's repeal proposal was sponsored, oddly enough, by the local Political Action Committee, which had been casting about for a popular issue to test its new political strength. Many of its own people considered the choice unfortunate, since P. R. had regularly given representation to organized labor, of which it would by no means have been assured under the proposed substitute.

If the amendment had carried, future councils would have been elected by plurality vote at large without primaries. Defenders of P. R. pointed out in their campaign literature that this would be comparable to results in the nearby city of Detroit if that city's election of nine councilmen were determined by the votes cast at the primary with the votes scattered over all the original candidates, instead of at the final election with the field narrowed by the primary to eighteen. In recent Detroit elections this would have given the following results:

Year	Number of Candidates	Votes Electing All 9 Candidates
1933	104	41%
1935	44	50%
1937	66	43%
1939	43	46%
1941	122	38%
1943	47	56%

In contrast the Toledo Council has regularly been elected under P. R. by 90 per cent of the voters, with some of the remaining 10 per cent voting for candidates elected by others.

The repeal proposal was opposed by both Toledo newspapers, the *Times* and the *Blade*, and by a specially organized Committee Against the P. A. C. Council Amendment.

For the information in this account we are indebted principally to Professor O. Garfield Jones, of Toledo University, one of the most active members of the defense committee. Professor Jones wrote on November 11: "Our councilmanic count is not quite completed, but it will in any case give us as good a representation of area and other articulate political interests as did the 1943 election, and that was excellent." We hope to carry a report of the Toledo P. R. Council election in a future issue.

The First P. R. Election in Long Beach, N. Y.

The first use of P. R. in the little suburban seaside resort of Long Beach, Long Island, resulted in a spectacular civic revolution. The outgoing city administration has been dominated by Mayor Theodore Ornstein and a solid Democratic organization Council of five. The new Council will contain only

one member endorsed by the Democratic organization and he is not an Ornstein man.

The new Council, which will serve for the next two years without pay and choose the city's first manager, will be composed of the following members, listed in the order of their election:

Robert J. Leik, Democrat endorsed by the Republicans, the only active candidate from the "West End";

Ralph B. Weiss, independent Democrat nominated by the Citizens' Non-Partisan Committee and endorsed by the Long Beach Citizens Union, which sponsored the new P. R.–manager charter, but not by any political party;

Louis Fuchs, candidate of the American Labor party;

Former Mayor Charles Gold, independent Democrat endorsed by the Republicans;

Frank Barbieri, Republican.

The *Long Island Independent,* which had been backing the five independent candidates supported by the Citizens Union, of whom only one was elected, said editorially on November 8:

"P. R. did some startling things to Long Beach. It wrecked the Democratic machine which has given this city inefficient and expensive government for too long a time. The Democrats elected nobody who is an out and out machine hack. The Republicans, while they gained strength in the city, elected nobody who is strictly 'their' man. The Citizens Union made a disappointing showing. It elected only one man, incidentally a most excellent choice.

"P. R. proved that it does what it is supposed to do, and that is to give all groups a voice in local government."

The total number of P. R. ballots cast was 4,940, of which only 102 (2.1 per cent) were invalid and 15 (.3 per cent) were blank.

The total valid vote for Council on the P. R. paper ballots, 4,823, exceeded the total valid vote for county supervisor, the leading local office on the voting machine, which was 4,626.

Of those who cast valid P. R. ballots, 3,903, or 81 per cent, had helped to elect winning candidates by the time the runner-up was declared defeated at the end of the count; 2,551, or 53 per cent, helped elect their first choices.

Mr. Leik, on whom a large part of the West End votes was concentrated, was the only candidate elected on first choices. He had two more than the quota. Mr. Weiss stood sixth on the count of first choices, but gained steadily by transfers from his Citizens' Non-Partisan running-mates as they were defeated and reached the quota second, on the ninth of the eleven counts. The total first-choice vote of the candidates on this ticket was 1,189, less than one and a half quotas, and its original division among five candidates did not prevent the ticket from winning the one place out of five to which its vote entitled it.

The count was carried out in public in the Central High School gymnasium the night of the election, being completed about 5.30 the next morning. It was conducted by the Nassau County Board of Elections with the assistance of Joseph Gershman, a veteran of the P. R. counts in Manhattan, and the editor of this department as consultants in charge of the count machinery, two accountants, and two count directors and eighteen counters chosen by the local Democratic and Republican organizations. Although the campaign had been unusually bitter, the actual balloting and the central count were quiet and uneventful.

The Fourth P. R. Election in Yonkers

While Long Beach was using P. R. for the first time, a larger New York suburban community was going to the polls and using the same system ef-

fectively to install what is generally agreed to be a dependable and able good government majority.

Readers of this department will remember that the Yonkers City Manager League won a striking victory in the third Yonkers P. R. election two years ago, re-electing a Republican, an independent and an insurgent Democrat as a working majority of the Council of five. After a year and half of continued progress, however, the Democratic member of the City Manager League majority went over to the Democratic organization minority in a vote to oust the city's capable city manager against vigorous public protest. Since that time the city has been coasting with an acting manager awaiting the outcome of this fall's election.

For this election the City Manager League and the Republican party joined forces on a high-grade coalition ticket, including Mayor Curtiss E. Frank and Councilman Edith P. Welty, the two City Manager League councilmen who had remained loyal to their original supporters. The deserting City Manager League member, Councilman Thomas B. Sheridan, was one of six nominated by the Democratic organization, but was badly defeated.

His place on the new Council was taken by Albert L. Fiorillo, Republican, runner-up at the first P. R. election in 1939 and a president of the old Common Council before the advent of P. R. Mr. Fiorillo is a lawyer of high reputation.

Councilmen Frank and Welty, the two incumbents on the Fusion ticket, and Councilmen James A. Sullivan and John J. Whalen, incumbent Democrats, were all re-elected.

The runner-up was Benjamin F. Barnes, former mayor, who, like Mr. Sheridan, was once elected as an independent Democrat on the City Manager League ticket and subsequently went over to the Democratic organization, depriving the independent forces of what had appeared to be a majority. Since that time he has been defeated twice as an official Democratic candidate.

The *Yonkers Herald-Statesman,* which supported the Fusion ticket editorially but reported both sides impartially and did a superb job of educating the electorate to an intelligent use of the P. R. ballot and reporting the P. R. count, had this to say of the results:

"As one of the top Democratic party leaders observed . . ., if Yonkers had not been voting by P. R. it is likely that no Democratic councilman would have been elected at all. . . . The new Council majority—Frank, Fiorillo and Mrs. Welty—will be representing fully 60 per cent of those [votes] tallied, while Sullivan and Whalen will represent 40 per cent—representation exactly in proportion to the first and early choices of the voters.

"In no other common council election in any city in Westchester . . . is there any such proportionate representation of the voters; is there any similar effectiveness of votes cast; is there any comparable ratio of proportion among those elected to the political lineups of the voters who put them in office.

"That is one of the priceless features of proportional representation. If we can perceive the difference, we will cling to P. R. no matter what criticism is hurled against it, and even if we do have to wait a little while to get the results."

Preferential Count for Mayor

For the second time Yonkers chose its mayor, who is president of the Council and political and ceremonial head of the city but not its administrative head under the city manager charter, by a majority preferential recount of the P. R. ballots.

At the beginning of this count the

valid ballots were all sorted to their earliest choices among the five councilmen-elect. This showed that 45,136 out of 46,309, or 97.4 per cent, had voted for one of the elected councilmen, considerably in excess of the five full quotas (five-sixths of the total valid vote) credited to the successful candidates at the end of the P. R. count.

The lowest candidates were then dropped one at a time and their votes transferred to next available choices until only two candidates were left, when Mayor Frank was shown to be re-elected over Vice-Mayor Sullivan by a clear majority vote of 23,403 to 15,731. Under the Yonkers charter the runner-up for mayor is elected vice-mayor, which automatically gives that honor to the leading candidate of the opposition.

The P. R. count was carried out in three long days by a bipartisan group of 50 experienced counters under the direction of the editor of this department after all necessary arrangements had been made by City Clerk Francis J. Heafy and members of his staff. Then a fourth day was taken for the recount for mayor.

The final Council and mayoralty results were forecast by the count of first choices, which showed a majority of the votes, more than three full quotas, divided among the Republican–City Manager League candidates and more than two full quotas among the Democratic candidates, with less than a quota distributed among the three candidates who were not on either ticket.

Of the 48,287 marked P. R. ballots 1,978, or 4 per cent, were invalid. In addition there were 411 blanks.

Other P. R. Elections

New York City, Cincinnati, Cambridge, Lowell, Hamilton (Ohio) and Boulder (Colorado) also elected coun-

(Continued on page 596)

County and Township

Edited by Elwyn A. Mauck

Counties Cooperate on Local Needs

Joint Fire, Recreation and Library Services Planned

THE successful experiment of mutual aid for fire defense in time of war has proved so gratifying to its participants in Monroe County, New York, that it has been determined to continue the plan as a permanent system.

The plan involves the cooperation of the fire departments of the city of Rochester and of all the surrounding towns and villages in the county. They are represented on an advisory board which establishes the rules of mutual aid. Any department may withdraw after giving notice a month in advance. The plan involves not only the pooling of equipment and information, but also organized training in which city, town, and village firemen, paid and volunteer, participate side by side.

Joint Reference Library for City and County of San Diego

A new governmental reference library has been established by the city of San Diego and the county of San Diego to serve officials and employees of the two local governments. Although financed jointly by city and county, the library will be under supervision of the city public library, with the advice and cooperation of the county library. The reference library will serve as the central storehouse of information on current developments and practices in local government.

Tri-county Groups Plan Recreation

The Tri-County Regional Planning Commission, consisting of the Colorado counties of Adams, Jefferson and Arapahoe, recently has issued a preliminary report regarding the needs for recreational facilities in the three counties. The Tri-County Council of Youth-Serving Agencies is cooperating in the survey.

The preliminary report indicates that the greatest need is for construction of community buildings, ice skating rinks, swimming pools and tennis courts. The commission intends to explore the possible alternative means of financing such construction and to prepare model plans and designs of community houses, parks and other improvements.

Los Angeles City and County Create Civic Center Authority

Under a joint contract agreement, the city and county of Los Angeles have created a Civic Center Authority, with a budget of $20,000, to make a comprehensive study of a proposed civic center project. The chief administrative officer of the county, the chief architect and the chief engineer of the regional planning department, the deputy mayor of Los Angeles, a deputy city engineer and the director of planning constitute the authority. They will submit recommendations regarding the property to be acquired, layout of streets, buildings, costs, etc., as well as the method of operation and maintenance of the civic center.

Wisconsin Retirement Plan Includes County Employees

The retirement system for municipal employees in Wisconsin has been modified by the state legislature to include county employees within its provisions. When a city employee transfers to a county, or vice versa, his retirement credits will be transferred with him. Employees on military leave will be given retirement credit from the date that the county elects to enter the statewide system.

Veterans Service Officers Appointed

As a result of the war's end and the mounting problem of placement of veterans, an increasing number of counties are reporting the appointment of veterans service officers.

Wisconsin County to Experiment in Forestry

As part of a statewide forestry program, the Douglas County, Wisconsin, Board of Supervisors recently voted to set aside an 80-acre tract of forest land to be used as an experimental plot in reforestation. It will be under the supervision of the county forestry committee. All cutting in the forest will be done by the state forestry division, but annual reports will be made to the county board.

Simultaneously, the state government is acquiring large tracts of forest lands under legislation enacted in 1943 authorizing it to spend not more than $150,000 annually for such land acquisition and development.

Competitive Bids on Ballot Printing Save Money

The Municipal League of Seattle recently sent inquiries to several counties comparable in size to King County in order to verify the county auditor's opinion that competitive bidding was impractical in letting contracts for printing of election ballots. Replies from Multnomah County, Oregon, Jefferson County, Alabama, and St. Louis County, Minnesota, uniformly asserted that competitive bidding had resulted in entirely satisfactory work and in addition that it had produced substantial economies.

Taxation and Finance

Edited by Wade S. Smith

Many Bond Issues Voted at November Elections

Communities Secure Funds for Postwar Improvements

VOTERS in a large number of American communities committed themselves to postwar improvement programs at the November 6 elections, as cities, school districts, and counties submitted new bond issues to the people. *The Daily Bond Buyer's* tabulation shows issues submitted aggregating $191,422,395, with $150,962,290 approved, $24,916,000 defeated, and $15,544,105 not yet reported.

Where last year a few large proposals dominated the November bond election picture, this year smaller issues by more communities was the rule. At the November 7, 1944, election issues submitted aggregated over $250,000,000, but three states accounted for over $78,000,000 of this and four cities and their overlapping school districts and counties for another $130,000,000, leaving roundly $50,000,000 submitted by a little over a hundred units.

No states submitted bonds to the electorate on November 6 this year, and the largest municipal issue was $20,000,000 airport bonds approved by the voters of San Francisco. Other large issues were mainly in Ohio and included $9,500,000 submitted by Franklin County, $9,000,000 by Dayton, $8,700,000 by Columbus, $6,500,000 by Columbus school district, $4,300,000 by Dayton school district, $4,260,000 by Springfield, $3,750,000 by Lima school district, and $3,582,000 by Springfield school district. Other issues of $3,000,000 were submitted by Allentown, Pennsylvania, school district, Montgomery County, Ohio, and Tacoma, Washington.

It is noteworthy that this year a very considerable amount of financing has already been authorized at special elections, with an above-average volume scheduled for later November dates and for thereafter. Through the first half of 1945 municipal bond authorizations ran well ahead of 1944, but in the third quarter there was a sharp falling off, and August 1945 was only 30 per cent of August 1944. October came back strong, although the total of approvals did not reach the June peak, and for the first ten months of the year authorizations were 121 per cent above the corresponding period last year. The following table shows the trend, as reported by the *Daily Bond Buyer*.

Bond Authorizations
(Last 000 omitted)

	1944	*1945*
1st Quarter	$17,007	$17,050
2nd Quarter	43,175	158,623
July	5,953	7,080
August	50,949	15,505
September	1,154	9,987
October	3,535	62,573
Ten Months	$121,774	$269,581

Some sizeable issues will be submitted to local voters during the remainder of the year. On December 8 Dallas will submit a number of issues aggregating $40,000,000 embracing a long-range improvement program, while on December 4 voters of Oklahoma City and vicinity vote on $16,000,000 city bonds, $4,650,000 county bonds, and $4,050,000 school district bonds.

The upswing in authorizations this year has not been matched by municipal bond sales, which for the first ten months of 1945 exceeded the 1944 period by only 21 per cent according to *Daily Bond Buyer* figures. Sales through October this year totaled $688,675,648,

as compared with $566,587,239 for the first ten months of 1944. October 1945 alone was $76,752,010, as compared with $113,956,599 in October 1944.

Housing Up to Cities Says N. H. A.

According to press reports National Housing Administrator John B. Blandford, Jr., in a letter to the mayors of cities of over 25,000 population, has given warning that the chief burden of handling the housing shortage will fall on the cities. The administrator is reported to have written that at present an estimated one million families are living "doubled up" and that by the end of 1946 another two million will be in the same plight, and to have urged that cities establish some system of organizing their housing supplies and giving preference to veterans.

The letter drew a tart rejoinder from Mayor F. H. LaGuardia of New York City who said, "We ask for bricks and stones and plumbing and they give us a mimeographed press release." At the same time the *New York Post* estimated that at least 30,000 construction workers had left New York City for the west coast and south, and that new construction in any volume might not get under way until May 1946. And over 700 servicemen and their wives swamped New York's Hotel Commodore when the Officers' Service Committee began receiving applications to lease 600 apartments in eleven buildings vacated by the Navy, which had used them to house WAVES at its Hunter College training station.

In Newark city officials have given consideration to setting up temporary housing in parks and other publicly-owned areas, to meet the housing shortage. Temporary war housing of the demountable type and Quonset huts were among the units proposed, which would be rented by the city through a special agency capitalized at an estimated half million dollars. Legality of the proposal as a city venture has not yet been determined, but the city attorney was quoted in the press as favoring establishment of a non-profit corporation if the city could not legally handle the job.

New York State Speeds Local Audits

The office of the New York State Comptroller is charged by law with examination of the accounts of all cities in the state except New York, Buffalo and Rochester, and of all counties, school districts and other districts. In the 37 years prior to 1943, however, the department examined only 4,450 units out of about 9,500 subject to examination. In 1943 the department was reorganized following the election, in November 1942, of Frank C. Moore as comptroller, and since January 1944 more than 5,500 units have been examined.

In making the 5,500 examinations, Mr. Moore is reported by the press to have told a banking group at a recent upstate meeting, accounts handled by more than 27,500 officials were involved. Out of this total, only 41 individuals were discovered in thefts of public funds. This is a rate of less than two per thousand, and is said to have been reflected in the action of insurance companies in twice reducing premiums on surety bonds in the last three years.

Minneapolis Considers City Income Tax

Faced with the need for additional revenues to finance current requirements, Minneapolis' City Council has before it a proposal to enact a local income tax, submitted by the chairman of the Ways and Means Committee, Alderman Henry H. Bank. Alderman

Bank estimates the tax would yield about $2,140,000 a year, the equivalent of about nine dollars per $1,000 of assessed valuation.

The proposal, according to press reports, is that the first $2,000 of income be exempt from the income tax. On the third $1,000 the tax would be at the rate of one per cent; on the fourth thousand, at 1½ per cent; on the fifth thousand, at 2 per cent; and on all income over five thousand, at 2½ per cent. In addition, Alderman Bank suggests a flat rate of 1 per cent on the net income of corporations before deductions of state and federal income taxes.

The proposal was made during consideration by the Council of the city's 1946 budget, which city officials fear will necessitate an over-all tax rate of $113 to $115 per $1,000 as compared with the present rate of $100. (Assessed valuations in Minneapolis average approximately 34 per cent of estimated full valuation, so the present rate is the equivalent of about $34 per $1,000 of full value, the fifth highest for cities of 250,000 to 500,000 population in 1945.)[1] Failure of the state to either increase its aid or to authorize the city to impose new taxes was described by Mayor Hubert H. Humphrey as responsible for the prospective tax increase.

To study not only the proposed income tax, but other new revenue measures as well, Mayor Humphrey appointed on October 9, 1945, a special fifteen-member commission to make recommendations for overhauling the city's tax structure. At its first meeting some members of the commission approved the principle of a city income tax to reach what one member termed "escapists" — persons who earn their living in the city but live in the suburbs. Long-range study of consolidation of Minneapolis and Hennepin County was also urged.

[1]See "Tax Rates of American Cities," pp. 547-566, this issue.

New Baltimore Taxes Authorized

On November 7, according to press reports, the city of Baltimore was given wide authority to raise new revenues. Under a bill passed by the special session of the Maryland legislature and signed that day by Governor O'Conor, the city was given unlimited general taxing power for a two-year period.

The city has not yet formulated its definite program, but a local cigarette tax and a general sales tax are reported to rank high on the taxes under consideration.

State Tax Collections Rise

Sales tax collections by the 23 states imposing sales, use and gross income taxes rose 9 per cent in the first eight months of 1945 as compared with the corresponding 1944 period, according to data released by the Federation of Tax Administrators. Each month of 1945 recorded an increase over the corresponding 1944 month, the eight-month total for the current year reaching $498,000,000.

Cigarette and tobacco taxes, imposed by 31 states, ran below 1944 until July, when 1945 collections reached nearly $15,000,000 as compared with just short of $13,000,000 in July 1944. In August, with the war's end speedily reflected in increased release of tobacco products for civilian—and hence taxable — markets, collections jumped to over $17,000,000, as compared with $13,700,000 in August 1944. For the eight-month period, however, 1945 collections fell slightly short of $97,000,000 as compared with more than $102,000,000 for the 1944 period.

For the same eight-month period, 1945 collections of state gasoline and

motor fuel taxes rose 6.4 per cent, to $522,000,000. Except for March, each 1945 month was above the corresponding month last year.

Baltimore Sells Bonds for Postwar Program

Proceeds of a recent sale of $13,050,000 of public improvement bonds will bring up to $25,500,000 the loan funds available for the postwar program which the city of Baltimore plans to start next year. The bonds, with maturities ranging to 1964, sold at 100.554 for a one per cent coupon rate. This results in an interest cost of 0.942 per cent. This is the second time in the city's experience that it has sold its bonds at interest costs less than one per cent. In 1944 municipal bonds totaling $5,150,000 were sold at an interest rate slightly under seven-eights of one per cent. Pending actual expenditure of its postwar funds, the city is investing them temporarily in United States Government securities yielding a return greater than the interest cost to the city.

D. Benton Biser, *Director*
Baltimore Commission on
Governmental Efficiency and Economy

Kentucky Amendment Restricts Revenue Use

At the election November 6, voters of Kentucky adopted by a large majority a constitutional amendment which requires that revenues from motor vehicle license and excise taxes, automobile operator license fees and motor fuel excises shall be irrevocably dedicated to road purposes. Although there has never been a serious suggestion of using Kentucky motor vehicle registration, motor transportation (bus and truck), or gasoline tax revenues for any purpose other than highways, a small proportion has in the past been distributed to counties for local roads.

Quite aside from long-run considerations, there will be certain interesting immediate effects of this legislation: (1) About $2,750,000 will be immediately removed from the general to the road fund—and incidentally from the purview of effective budgeting. The bulk of the estimated revenue to be shifted is the proceeds of the so-called motor usage tax, a general revenue measure which was imposed in much the same form and in much the same manner as the tax on alcoholic beverage and cigarette consumption. (2) All the important revenue measures which exhibit marked stability of yield will be permanently earmarked for roads, and the support of education, welfare, and general government will be left with small-scale revenue measures which can be depended on and several important revenue sources which exhibit distinct sensitiveness to business conditions. (3) The airplane users (except for interstate common carriers, in the instance of which a refund is granted), will be called on to pay into the state treasury gasoline tax revenues which cannot constitutionally be used in any degree for building airports or for any other purpose directly connected with aviation. (4) It seems that the amendment may deny the counties the grant which has thus far been made them from the truck licenses. The total amount of this grant is small, but in the poor counties it is substantially the only money which is available or which can under the constitution be made available for highway support. (5) There is disagreement as to whether local gasoline and motor registration taxes will be precluded.

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Local Affairs Abroad

Edited by Edward W. Weidner

Local Government Elections Planned

Laws Revamped, Suffrage Widened in Many Countries

A WORLDWIDE trend toward reorganizing election laws and broadening the suffrage is in progress. Striking, too, is the fact that local government has been the first level of government in liberated or occupied countries to be put on a permanent basis. Evidently Bryce's maxim that "the habit of local self-government is the best training for democratic government in a nation" is being widely acted upon.

Woman suffrage has been granted in Belgium. Even in such remote areas as Saipan democratic local elections have been held, under AMG supervision, with women participating for the first time. A summary of some recent developments follows.[1]

Alberta has extended the vote in local elections to all persons, whether citizens or not, who are over 21 years of age and who have resided in the electoral division for six months immediately preceding nomination day. Thus all non-property owners are at last enfranchised. A similar provision has been enacted in Saskatchewan for city and town elections. The franchise for village elections in this province, however, has been extended only to include tenants who pay rentals of at least $60 annually and the tenant's wife or husband.

In Great Britain in August Parliament passed the Local Elections (Service Abroad) Act as a temporary measure to permit servicemen or war workers abroad to become candidates in the recent and forthcoming local elections.

In announcing new local government codes for the United States zone in Germany, General Eisenhower's headquarters said, in part: "It is anticipated that elections of the township level will be held in January. It is particularly desired that the initial elections be held at a local level so that experience may be gained in handling election machinery and also in providing the first opportunity for local political activity to be resumed. It is believed that the proposed elections represent a practical experiment as well as the logical first step to bring about democratic processes in Germany. Depending somewhat on the results obtained in the local elections, county and large city elections will be held a few months later."[2]

The Netherlands National Advisory Council has accepted a motion that elections for the provincial legislatures be held in the first half of April 1946, and that municipal elections be held as soon as possible before that date. The chaotic conditions of the voting registers, which were falsified and in many cases destroyed by patriots during the occupation, is the primary reason for the delay. National elections are scheduled for the second half of 1946.

Revision of Local Boundaries Considered

Modern requirements of local government for more and more services are forcing local unit boundary revisions. Revision of boundaries and powers of

[1]For previous discussions of suffrage reform see THE REVIEW, February 1945, pp. 100-102; October 1944, pp. 497-498; and September 1944, pp. 432-434.

[2]See *New York Times*, September 16, 1945, and THE REVIEW, November 1945, pp. 525-6.

local units is being considered in widely separated areas—New South Wales and Queensland (Australia) and Saskatchewan (Canada).

By far the most sweeping proposal is being discussed in Queensland. In a report to the state government by a special committee on regional development, a plan to amalgamate all local authorities in Queensland into 25 groups, each with a head center, has been recommended. The committee, comprised of the director of the Bureau of Industry, the coordinator-general of public works, the director of local government, and the under-secretary of the Health and Home Affairs Department, hope the plan will result in the attraction of population and industry.

In recommending regional subdivision, the committee suggested that the main purpose of such division would be to strengthen and increase local government efficiency by amalgamating existing local authorities, providing regional centers for state administrative purposes, and bringing state and local administration so far as possible into common centers.

Local officials have branded the plan as "fantastic" and considerable opposition to consolidating urban with rural districts has already been expressed.[1]

As a result of the metropolitan problems confronting the Sydney area, the New South Wales government has appointed a royal commission to examine and determine the boundaries of the city itself and of surrounding units of government.

Meanwhile questions of boundary revision were temporarily in abeyance in England and Wales, New Zealand, and Saskatchewan. In Great Britain the Boundary Commission is in process of being organized. In New Zealand and Saskatchewan committees are in process of gathering information on the basis of which they are expected to make comprehensive recommendations soon.

[1]See *Australian Municipal Journal*, July 20, 1945, pp. 35 and 37.

Puerto Rico Holds Public Administration Conference

From October 29 to November 2 governmental and political leaders of Puerto Rico turned their thoughts and efforts to improved administration in the insular government by participation in a five-day public administration conference sponsored jointly by the Puerto Rico Civil Service Commission and the Public Administration Program of the University of Puerto Rico. Several thousand persons attended one or more of the sessions.

Louis Brownlow, retired director of the Public Administration Clearing House, was guest of the conference and participated in all its sessions. Governor Rexford Tugwell also participated in several of the programs. Senator Muñoz Marín, political leader of the Popular party, which holds 54 of the 58 seats in the insular legislature, emphasized in the opening session the necessity of distinguishing between the functions of political parties and those of government.

The university's chancellor, Jaime Benítez, a former professor of political science, and James Watson, director of the Public Administration Program, stressed the need of training for public service and the role to be played by the university in meeting this need. Other participants included the chairman of the Civil Service Commission, the planning board chairman, insular auditor, budget director, and several members of Public Administration Service who are presently engaged in installing new procedures for the insular government.

After introductory sessions the first

two days, the three remaining sessions were devoted to panel discussions on staff problems of personnel administration, budgeting and planning, respectively, in which both administrators responsible for such functions and research experts in the various fields participated. The Public Administration Program of the university plans to conduct a similar conference for local government officials of the island at some near future date.

E.A.M.

Victoria Suffers from District Phobia

Just as in some counties in the United States there has been a tendency to finance roads separately in each district of the county, so too in Victoria, Australia, in its cities, boroughs and shires, there has been a tendency to separate taxes received from each ward or riding for use in the subdivision only. In extreme cases, according to the *Australian Municipal Journal,* urgent work has been left undone in one subdivision because it has a debit balance, while the municipality as a whole has ample funds represented by credit balances in other subdivisions.

Examining this situation editorially, the *Journal* continues: "Local government is naturally parochial, and rightly so. It is the function of the council to look after local affairs and leave to the other forms of local government those matters which can only be dealt with by an authority having a wider field. But it is both needless and disruptive to introduce parochialism within parochialism by treating the subdivisions as separate and distinct entities.

"The law recognizes no separate liability in regard to finance. All the liabilities of the municipality are liabilities of the municipality as a whole, not of any one subdivision. If we accept the principle that the revenue derived from each ward should be restricted to that ward, then if we follow such a theory to its logical conclusion we come to the point where the revenue from any one street should be spent in that street, and finally the rates paid by any individual ratepayer should be expended only in front of and for the benefit of his particular property, which is absurd."

"Whitleyism" to the Fore in Scotland

The Joint Industrial Council in Scotland is coming to occupy a place similar to that of the Whitley Council in England and Wales.[1] Local government employees and the local governments are settling disputes together by means of the J.I.C. In the past twelve months, two major salary disputes have been dealt with by the council. The influence of the council has been extended and its authority more generally recognized.

The National Association of Local Government Officers, active in this movement, has been increasing the council's effectiveness by keeping close watch on advertisements for local government positions. Whenever appointments covered by J.I.C. agreements are listed at a salary lower than the agreement allows, representation to the J.I.C. is made—so far, successfully in every case.

News in Brief

London Planning

In a recent report of the planning committee of the London County Council it has been recommended that the council be given greater powers for planning and acquiring land and property in order that the

[1]See THE REVIEW, October 1944, pp. 495-6, and *Local Government Service,* September 1945, p. 405.

"County of London Plan" might better be carried out. The plan called for a correction of poor housing, intermingling of housing and industry, congestion of traffic, and lack and maldistribution of open space. Certain general planning principles to put these recommendations into effect were contained in the report.

The "City of London Plan" has failed to meet the approval of the Ministry of Town and Country Planning, and has been returned to the city corporation with the recommendation that a new plan be drawn up. The main problem is how to correct existing defects in the city's layout without injuring too greatly London's historical sites.

* * *

Health Services Plan

The *Health Services White Paper* issued by the Churchill government will be the basis for the Labor party's consideration of a health services plan, according to A. Greenwood, Lord Privy Seal. Although the *White Paper* was generally approved, the late government, after debate on the paper in the House of Commons, entered into conversations with the British Medical Association and made numerous concessions to the profession. The Labor party feels it must put aside these concessions and begin again with consideration of the *White Paper's* proposals.

* * *

New Zealand Libraries

An important issue for local government in New Zealand is the desirability of free libraries. Only about 100 municipally-controlled libraries exist in the country, 62 of which are free. The latter are largely concentrated in the less populous localities. About 300 other libraries are not governmentally controlled and charge fees. Recently there has been a trend toward free public libraries, or at least free library facilities, for children, promoted by the New Zealand Library Association.

* * *

Soviet Planning

In line with cities all over the world, Soviet cities are planning and rebuilding. Master plans limit the population of Moscow to 5,000,000 and that of Leningrad to 3,500,000, while Stalingrad's population, now estimated at 300,000, will increase to 450,000 over the next few years. City planning is centrally controlled by the Committee on Architecture established two years ago, while rebuilding is directed by the commissariat for construction. Each of the 70 big cities for which rebuilding plans are now under way will have a complete reconstruction group in charge, headed by an architect appointed by the committee and assisted by economists, transportation and sanitation experts, and representatives of all branches of economy and civic affairs.

* * *

Milk Regulation

Milk pasteurization in Victoria, Australia, and in New Zealand has resulted in the establishment of special boards or districts. In New Zealand boards are to be elected in the main metropolitan centers with jurisdiction over the purification of milk; in Victoria the metropolitan area has been divided into six districts, the councils in each to pasteurize the milk for the area jointly or designate some person or firm to do it for them.

Correction

A report on page 528 in the Local Affairs Abroad section of the November REVIEW, entitled "France Plans Rebuilding of Cities," appeared, as the result of a printer's error, to end on that page. It continued on page 531, second column, third line. Corrected substitute pages will be mailed to subscribers on request.

Books in Review

Sales Taxes and Other Excises. By Roy G. Blakey and Gladys C. Blakey. Chicago 37, Public Administration Service, 1945. xii, 216 pp. $3.

This volume meets a pressing need for a concise factual treatment of sales taxes and other excises, supplying the latest available information in a single volume. It discusses state sales and use taxes, a national sales tax, gasoline, alcoholic beverage, tobacco and chain store taxes, as well as problems of intergovernmental relations and the general effects of sales taxes. Appendices cover 1945 legislation, a comparison of United States, British and Canadian excises and noncomparable excises imposed by the three countries, collections for the 1944 calendar year on certain state taxes, and a bibliography. The volume should prove a valuable reference work for administrators, students and teachers of public finance, economists, tax and corporation lawyers, accountants, and others concerned with problems of taxation.

The Elements of Administration. By L. Urwick. New York City, Harper & Brothers, 1945. 132 pp. $2.

This book is based on five lectures given by the author under the auspices of the London Branch of the Institute of Industrial Administration. In it the author points out that "the art and science of administering the social groups, large and small, which are increasingly characteristic of our civilization, has emerged during the past quarter of a century as a technical skill." The author comments that "there is admittedly an insufficient basis in the physical sciences for an exact science of administration," but "it is only by the development of administration based on principle that humanity can hope to make headway against the problems created by power-driven machinery."

Correction

The book review of *McCarthy of Wisconsin*, page 531 in the November REVIEW, ends on that page, second column, second line. The rest of the column is a continuation of "France Plans Rebuilding of Cities," from page 528. Corrected substitute pages will be mailed to subscribers on request.

Additional Books and Pamphlets

Administration

Lectures on Administrative Regulation. By Ashley Sellers etc. Washington, D. C., U. S. Department of Agriculture, Graduate School, 1945. 76 pp 50 cents.

Aviation

Airport Planning for Urban Areas. By U. S. Department of Commerce, Civil Aeronautics Administration. Washington 25, D. C., U. S. Government Printing Office, 1945. 98 pp. 20 cents.

Recommendations on National Aviation Policy. By William A. Burden. Washington 6, D. C., National Planning Association, 1945. 12 pp. 10 cents.

Civil Service

Demobilization and Stabilization of the Civil Service. New York 18, National Civil Service League, 1945. 8 pp.

Efficiency Ratings. Proceedings of the Second Annual Conference on Efficiency Ratings Administration. Washington, D. C., U. S. Civil Service Commission, 1945. 61 pp.

Democracy

Constitutionalism and Democracy in America. The Evolution of Constitutional Government in the United States. By Richard J. Stanley. Hartford, Connecticut State Department of Education, 1944. 128 pp.

Economic Security

4 for 4—Questions for National Action. Washington 6, D. C., National

Planning Association, 1945. 35 pp. 25 cents.

The Full Employment Act of 1945. Report of Committee on Full Employment. Los Angeles, Chamber of Commerce, 1945. 42 pp. 25 cents.

Matching Men and Jobs. Sacramento, California State Reconstruction and Reemployment Commission, 1945. 32 pp.

Fire

Fire Protection Outside Municipal Boundaries in Pennsylvania. A Survey of Practices in Municipalities Between 5,000 and 25,000 Population. By Eugenia Gravatt Kimmel. State College, Pennsylvania Municipal Publication Service, 1945. 25 pp. $1.

Government

Introduction to American Government (eighth edition). By Frederic A. Ogg and Orman Ray. New York City, D. Appleton-Century Company, 1945. ix, 1024 pp. $4.25.

Introduction to American Government. The National Government (eighth edition). By Frederic A. Ogg and Orman Ray. New York City, D. Appleton-Century Company, 1945. viii, 750 pp. $3.75.

Housing

Housing After World War I. Will History Repeat Itself? The War Effort Then and Now, Removal of Controls, Postwar Housing Shortage, The Boom and Bust of 1919, 1920, 1921, Building Costs and Housing Demand. Washington, D. C., National Housing Agency, 1945. 59 pp.

Housing Goals. Finding the Facts and Measuring the Need in American Cities. Washington, D. C., National Housing Agency, 1945. 33 pp.

Housing Needs of Vancouver, Washington (Part One). By Josephine Lund. Vancouver, City Planning Commission, 1945. 9 pp.

International Affairs

International Administration. A Bibliography. By William C. Rogers with Foreword by Quincy Wright. Chicago 37, Public Administration Service, 1945. vii, 32 pp. $1.

Parking

To Park or Not to Park. Survey of Municipal Public Parking Lots. Boston, Massachusetts State Planning Board, 1945. 5 pp.

Planning

Building the Future City. Edited by Robert B. Mitchell. Philadelphia, *The Annals* of the American Academy of Political and Social Science, November 1945. viii, 215 pp. $2.

A Plan for the Central Business Area, City of White Plains, N. Y. By Arthur C. Holden. White Plains, Post-War Planning Commission, 1945. 60 pp.

Planning Legislation — 1945. State Planning and Post-war Planning, City Planning, County Planning, Regional Planning, etc. Chicago 37, American Society of Planning Officials, 1945. 22 pp. $1.

Report on Community Planning and Integration in Allegheny County. A Demonstration Course in Community Planning. By the Course Planning Committee. Pittsburgh, Carnegie Institute of Technology, 1944. 47 pp. charts.

Some Plans for London: A Selected List of References. By Katherine McNamara. Cambridge, Harvard University, Library of the Departments of Landscape Architecture and Regional Planning, 1945. 3 pp.

Urban Redevelopment Legislation in the United States. A Comparative Analysis. By Edward B. Wilkens. Chicago 37, American Society of Planning Officials, 1945. 8 pp. $2.

Public Health

Nutrition in Review. Report of the New York State Joint Legislative Committee on Nutrition. Albany, New York, 1945. 191 pp.

Public Utilities

The Financial Record of the Electric Utility Industry 1937-1944. Washington, D. C., Federal Power Commission, 1945. 14 pp.

Race Problems

Community Relations Manual. What to Do About Your Community's Problems of Intergroup Relations. Chicago 1, American Council on Race Relations, Community Services Division, 1945. 23 pp. 25 cents (reduction on quantity orders).

Hemmed In. ABC's of Racial Restrictive Housing Covenants. By Robert C. Weaver. Chicago 1, American Council on Race Relations, 1945. 14 pp. 10 cents.

Manual for Official Committees. What Your Official Intergroup Relations Agency Can Do. Chicago 1, American Council on Race Relations, Community Services Division, 1945. 26 pp. 25 cents (reduction on quantity orders).

Will Negroes Get Jobs Now? By Herbert R. Northrup. New York 20, Public Affairs Committee, 1945. 32 pp. 10 cents.

Taxation and Finance

City Finances 1943. (Cities Having Populations over 25,000). Volume 3: Statistical Compendium. By Bureau of the Census. Washington 25, D. C., U. S. Government Printing Office, 1945. ix, 224 pp. 60 cents.

Diagnosing City Tax Problems. New York 7, Tax Institute, 1945. 7 pp. 25 cents.

Governmental Finances in the United States: 1942. By Bureau of the Census. Washington 25, D. C., U. S. Government Printing Office, 1945. iv, 144 pp 45 cents.

A Modern Tax Plan. Designed to Protect the Homes of America and Strengthen Local Governments. By Charles G. Oakman. Detroit, City Controller, 1945. 12 pp.

Transportation

Urban Transportation. Report of the Transportation and Communication Department. Washington, D. C., Chamber of Commerce of the U. S. A., 1945. 15 pp.

Veterans

The CIO and the Veteran. By Alexander L. Crosby and Carol S. Simon. New York 19, National CIO Community Services Committee, 1945. 32 pp. illus. 25 cents.

Keeping Faith with the Veteran. The Community's Responsibility in Providing Jobs and Care for Returning Service Men and Women. Washington, D. C., Chamber of Commerce of the United States, 1945. 16 pp. illus.

Zoning

A Zoning Manual for North Carolina Towns and Cities. By Patrick Healy, Jr,. revised by George C. Franklin. Raleigh, North Carolina League of Municipalities, 1945. 23 pp. $1.

PROPORTIONAL REPRESENTATION

(Continued from page 584)

cilmen by P. R. on November 6. The results of these elections, as well as that in Toledo already mentioned, will be described in future issues of this department.

The New York City P. R. election, which restricted the Democratic majority to 14 out of 23 in the new Council while the Democrats swept every place but one on the Board of Estimate under the old plurality system, will be reported in detail next month.

NATIONAL MUNICIPAL REVIEW

Self-destruction by the States
Editorial

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Texas Apportionment Problem
Stuart A. MacCorkle

Better Laws through Research

Tax Rates of American Cities
Volker Fellows

More Cities Adopt Manager Plan
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